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YEH-CHIANG TECHNOLOGY CORP.

ANNUAL REPORT 2025

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The content of the annual report and related company information are available at:

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<http://newmops.twse.com.tw>

Company website [https : //cht.yctc.com.tw](https://cht.yctc.com.tw)

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Table of Contents

	Page
I. Letter to Shareholders	1
II. Corporate Governance Report	
1. Information on the Company’s Directors, General manager, Assistant General Managers, Deputy Assistant General Managers, and the Supervisors of all the Company’s Divisions and Branch Units.....	3
2. Remuneration Paid During the Most Recent Fiscal Year to Directors, Supervisors, the General Manager, and Assistant General Managers	15
3. The State of the Company’s Implementation of Corporate Governance	21
4. Information on the professional fees of the attesting CPAs	53
5. Information on Replacement of Certified Public Accountant.....	73
6. Information on Service of the Company’s Chairman, President, and Financial or Accounting Managers at the Accounting Firm or Its Affiliates	73
7. Any Transfer of Equity Interest and/or Pledge of or Change in Equity Interest (During the Most Recent Fiscal Year or During the Current Fiscal Year up to the Date of Publication of the Annual Report) by a Director, Managerial Officer, or Shareholder with a of More Than 10 Percent During the Most Recent Fiscal Year or During the Current Fiscal Stake Year up to the Date of Publication of the Annual Report.....	73
8. Relationship Information, If Among the Company’s 10 Largest Shareholders Any One Is a Related Party or a Relative Within the Second Degree of Kinship of Another.....	76
9. The Total Number of Shares and Total Equity Stake Held in any Single Enterprise by the Company, Its Directors, Managers, and any Companies Controlled Either Directly or Indirectly by the Company.....	76
III. Capital Raising Activities	
1. Capital and Shares, Corporate Bonds, Preferred Shares, Global Depository Receipts (GDR), Employee Stock Warrants, and Mergers (Mergers, Acquisitions, and Split).....	58
2. The Status of implementation of Capital Allocation Plans	84
IV. Operational Highlights	
1. Business Activities.....	84
2. Market and Sales Overview.....	89
3. Information on Employees	95
4. Disbursements for Environmental Protection	95
5. Labor Relations	95
6. Cyber security management	96
7. Important Contracts	97
V. A Review and Analysis of the Company’s Financial Position and Financial Performance, and a Listing of Risks	
1. Financial Position	98
2. Financial Performance.....	99
3. Cash Flow.....	100
4. Major Capital Expenditures During the Most Recent Fiscal Year	100
5. Investment Policy for the Most Recent Fiscal Year, the Main Reasons for the Profits or Losses, Improvement Plans, and Investment Plans for the Coming Year	100
6. Risk Management for the Most Recent Fiscal Year and During the Current Fiscal Year up to the Date of Publication of the Annual Report	102
7. Other Important Matters	105
VI. Special Disclosure	

1. Information Related to the Company’s Affiliates.....	106
2. Transaction about the Company’s Private Placement of Securities During the Most Recent Fiscal Year or During the Current Fiscal Year up to the Date of Publication of the Annual Report	107
3. Holding or Disposal of Shares in the Company by the Company’s Subsidiaries During the Current Fiscal Year up to the Date of Publication of the Annual Report	107
4. Other Matters that Require Additional Description.....	107
VII. Matters Occur that Have Significant Effect on the Shareholder’s Equity or Securities’ Price According to the Article 36.3.(2) in the Securities and Exchange Act During the Current Fiscal Year up to the Date of Publication of the Annual Report.....	108

I. Letter to Shareholders

Dear Shareholders:

Yeh-Chiang Technology Corp. (the “Company”) has created annual consolidated revenue of NT\$ 1,815,340 thousand in 2025, which was decreased by 1% from the consolidated operating revenue amounting to NT\$1,794,571 thousand in 2024. The consolidated operating margin was NT\$126,476 thousand in 2025, which was from negative to positive than that of NT\$ (29,031) thousand in 2024. The operating loss in 2025 was NT\$ (120,922) thousand, a decreased of 60% over the net loss after tax of NT\$ (305,368) thousand in 2024. The net loss after tax in 2025 was NT\$ (176,293) thousand, a decreased of 17% over the net loss after tax of NT\$ (211,909) thousand in 2024.

Looking back at the market situation in 2025, the market demand for both gaming consoles and gaming notebooks, application of new energy vehicles is better than expected. The application of mobile phone hot plates is enlarged at the same time. Following the arrival of cloud computing, high-speed computing (HPC) era, ChatGPT, and DeepSeek, the cooling market expects to enjoy hectic growth in the not so far future.

According to the performance of the company on the heat conduction and dispersion components, the company will continue to strengthen its management. The business directions and future development strategies are as follows:

I. Business Directions in 2026:

1. To develop heat dispersion pipes for the emerging applications like automotive market, commercial and home appliances, drone, server and VR equipment and HPC.
2. To continuously promote ultra-thin heat pipes and heat spreader and promote orders and production capabilities to gain higher profit.
3. Improve the performance and new production process of heat pipes, so that to maintain the Company’s leading edge in the industry continuously.
4. To develop non-heat pipe products that are new to the company.
5. To develop automated manufacturing process for heat pipe and heat spreader production to overcome the weaknesses and shortcomings from the production stage, improve the process yield, and thus to significantly reduce manufacturing costs and to enhance product quality.
6. To continuously focus on the core business, cultivate quality customers and actively develop new customers, and strengthen customer loyalty.
7. To continuously invest in research and development activities, develop top-notch innovative services and products to strengthen core competitiveness.
8. Strengthen corporate governance and implement the corporate culture spirit to achieve the goal of sustainable management.

II. Future Business Development Strategies:

1. To expand and develop global markets by supplying diverse products and services.

2. To improve the efficiency of supply chain management and maximize the benefits of production management.
3. To develop innovative heat conduction and dissipation related technologies and products to meet the latest market trends and demands.
4. To expand the business scope and enhance operational performance through strategic multi-integration programs.
5. To conduct research and development of heat pipes made of recyclable materials (Heat Pipe Recycle), promote green production, and fulfill social responsibilities.
6. To continuously improve production processes, simplify product design procedures, improve packaging design, increase the proportion of automated production capacity to achieve cost reduction. To continuously emphasize on new product innovation along with research and development plans, increase technical cooperation with research institutions, and make the use of reliable sources for the mid- and long-term development of advanced technology for the company.
7. To expand the production capacity of the heat pipe continuously to meet the growing demands from the customers.
8. To establish a rapid response mechanism to shorten the heat pipe L/T so that maintaining the leading edge continuously.
9. To actively respond to global climate change and continue to promote energy conservation and carbon reduction plans.
10. To continuously invest in research and development of leading technologies to further strengthen the company's core competence and competitive advantages.

Wish you all

Good health and prosperous with everything.

Chairman Tai-Kuang Wang

II. Corporate Governance Report

1. Information on the Company's Directors, General manager, Assistant General Managers, Deputy Assistant General Managers, and the Supervisors of all the Company's Divisions and Branch Units

(1) Information on Directors

Apr 21, 2025

Title	Name	Gender Age	Nationality or Place of Registration	Date Elected	Term	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Current Shareholding		Current Shareholding in the Name of Others		Experience (Education)	Current Positions at The Company and Other Companies	Executives, Directors or Supervisors Who Are Spouses or within Two Degrees of Kinship			NOTE
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Corporate Director	Rayman Inc. Samoa (3 reps.)	-	Samoa	2024. 6. 19	3 years	2005. 7. 15	19,141,784	10.49%	19,141,784	10.49%	0	0%	0	0%	-	-	-	-	-	-
Chairman	Representative of Rayman Inc. Samoa: Tai-Kuang Wang (Note 1)(Note 3)	M 71-80	R.O.C	2024. 6. 19	3 years	2005. 7. 15	0	0%	0	0%	0	0%	0	0%	Taipei Municipal Chenggong High School	Zhongshan Weiqiang Technology Co., Ltd. Corporate Director representative Zhuhai Weiqiang Technology Co., Ltd. Corporate Director representative Ye County Weiqiang Technology Co., Ltd. Corporate Director representative Supercap Industrial Co., Ltd. Corporate Director representative Advance Program Ltd. Corporate Supervisor representative How Ji Investing Corp. Chairman Tong Wei Investing Corp. Chairman Supercap Industrial Co., Ltd. Corporate Supervisor representative Taiwan Lighting Co., Ltd. Corporate Director representative So Bright Electronics Co., Ltd. Corporate Director representative	Director	Chung-Hua Chen	Spouse	-

Title	Name	Gender Age	Nationality or Place of Registration	Date Elected	Term	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Current Shareholding		Current Shareholding in the Name of Others		Experience (Education)	Current Positions at The Company and Other Companies	Executives, Directors or Supervisors Who Are Spouses or within Two Degrees of Kinship			NOTE
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	Representative of Rayman Inc. Samoa: Chung-Hua Chen	F 61-70	R.O.C	2024. 6. 19	3 years	2005. 7. 15	0	0%	0	0%	0	0%	0	0%	Providence University Dept. of Business Administration	Zhongshan Weiqiang Technology Co., Ltd. Corporate Director representative Zhuhai Weiqiang Technology Co., Ltd. Corporate Director representative Ye County Weiqiang Technology Co., Ltd. Corporate Director representative Yeh-Chiang Technology Corp. (Pingdingshan) Corporate Director representative Taiwan Lighting Co., Ltd. Corporate Director representative	Chairman	Tai-Kuang Wang	Spouse	
Director	Representative of Rayman Inc. Samoa: SHEN, PEI-LIN (Note 2)	M 61-70	R.O.C	2024. 6. 19	3 years	2005. 7. 15	0	0%	0	0%	0	0%	0	0%	National ChengChi University	Pacific Construction Co., Ltd. Spokesperson	None	None	None	
Director	Representative of Rayman Inc. Samoa: LIU, HSIU-HUI (Note 2)	F 41-50	R.O.C	2024. 6. 19	3 years	2005. 7. 15	0	0%	0	0%	0	0%	0	0%	Pace University MBA	Yeh-Chiang Technology Corp. Secretary	None	None	None	
Corporate Director	Weichiang Ltd. Samoa (2 rep.)	-	Samoa	2024. 6. 19	3 years	2006. 6. 14	15,281,493	8.37%	15,281,493	8.37%	0	0%	0	0%	-	-	-	-	-	
Director	Representative of Weichiang Ltd. Samoa: Chen-Ting Wu	F 31-40	R.O.C	2024. 6. 19	3 years	2006. 6. 14	0	0%	0	0%	0	0%	0	0%	Tamkang University Dept. of Banking and Finance	Yuh Cheng Materials Corp. Supervisor	None	None	None	
Director	Representative of Weichiang Ltd. Samoa: Chun-Ya Chen	M 61-70	R.O.C	2024. 6. 19	3 years	2006. 6. 14	0	0%	0	0%	0	0%	0	0%	National Taipei University of Technologies, Department of Chemical Engineering	Honorary Chairman of Global Monte Jade Science & Technology Association.	Director	Chung-Hua Chen	within Two Degrees of Kinship	

Title	Name	Gender Age	Nationality or Place of Registration	Date Elected	Term	Date First Elected	Shareholding When Elected		Current Shareholding		Spouse & Minor Current Shareholding		Current Shareholding in the Name of Others		Experience (Education)	Current Positions at The Company and Other Companies	Executives, Directors or Supervisors Who Are Spouses or within Two Degrees of Kinship			NOTE
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	Chi-Ju Chen	M 41-50	R.O.C	2024.6.16	3 years	2019.6.19	0	0%	0	0%	0	0%	0	0%	Department of Accounting, Tamkang University	CEO at Chuanshen Consulting Inc.	None	None	None	
Independent Director	HUANG,CHE-WEN	M 41-50	R.O.C	2024.6.19	3 years	2024.6.19	0	0%	0	0%	0	0%	0	0%	Master of Accounting, National Cheng Kung University	CAP of Chao Zuan certified public accountants' firm	None	None	None	
Independent Director	Wei-Kuo Su	M 51-60	R.O.C	2021.8.26	3 years	2021.8.26	0	0%	0	0%	0	0%	0	0%	Master of EMBA program, National Chengchi University Department head, legal department, China Life Insurance Co., Ltd Senior attorney, Deloitte & Touche CP Firm	Leading attorney at Anluo Law Firm	None	None	None	
Independent Director	LIN, FU-LAI (Note 1)	M 41-50	R.O.C	2024.6.19	3 years	2021.8.26	0	0%	0	0%	0	0%	0	0%	PhD, Department of International Economics, National Chung Cheng University	Da-Yeh University Department of Finance Professor	None	None	None	

Note 1: This refers to the Chairman of the Company who concurrently serves as the General Manager in accordance with Article 4, Paragraph 4 of the OTC Markets' "Main Points for the Establishment and Exercise of Powers of the Board of Directors of OTC Companies": If the Chairman and the General Manager of an OTC company are the same person, the number of independent directors shall not be less than four. The Company shall elect one independent director in accordance with the regulations. The new independent director LIN, FU-LAI will take effect after the re-election at the 2024 Extraordinary General Meeting of Shareholders, and his term of office will be from December 25, 2024, the date of his election at the Extraordinary General Meeting of Shareholders, to June 18, 2027.

Note 2: Rayman Inc. Samoa Representative: On September 11, 2025 the legal representative LIU, HSIU-HUI was replaced by SHEN,PEI-LIN.

Major shareholder of the juridical person

Apr 21, 2025

Name of the juridical person	Major shareholder of the juridical person
Rayman Inc. Samoa	Bestrime Inc. (100%)
Weichiang Ltd. Samoa	Bestrime Inc. (100%)

Major shareholder of the major juridical person

Apr 21, 2025

Name of the juridical person	Major shareholder of the juridical person
Bestrime Inc.	TSENG, WAN-CHUN (50%) ; TSENG WAN-JEN (50%)

Information disclosure of the professional qualifications of directors and independence of independent directors:

Qualification Name	Professional qualifications and experience (Note 1)	State of independence (Note 2)	Number of the other public companies where the person holds the title as independent director concurrently
Representative of Rayman Inc. Samoa: Tai-Kuang Wang	Led the company and its development with decades of business experience and incisive management strategies. Also served as the general manager of the company, and communicated with all directors to discuss the Company's various business status and future layout prospects. Not under any circumstances as stipulated in Article 30 of the Company Act.	—	0
Representative of Rayman Inc. Samoa: Chung-Hua Chen	With decades of experience in corporate management and business, he served as the chairman of the company from 2011 to 2015, and then continued to serve as a director. She understood the company's business and financial situation over the years, and assisted the board of directors in effectively managing the company. Not under any circumstances as stipulated in Article 30 of the Company Act.	—	0

Qualification Name	Professional qualifications and experience (Note 1)	State of independence (Note 2)	Number of the other public companies where the person holds the title as independent director concurrently
Representative of Rayman Inc. Samoa: SHEN, PEI-LIN (Note 3)	He served concurrently as the top director of the company's R&D unit, specializing in important functions such as heat pipe process development, equipment innovation, energy saving and waste reduction, and at the same time familiar with the current situation of the industry, providing a clear direction for the company's future development. Not under any circumstances as stipulated in Article 30 of the Company Act.	—	0
Representative of Rayman Inc. Samoa: LIU, HSIU-HUI (Note 3)	With business management experience and abilities, and a considerable degree of familiarity with various laws and regulations, helping the company and the board of directors to with performance management and operational oversight. Not under any circumstances as stipulated in Article 30 of the Company Act.	—	0
Representative of Weichiang Ltd. Samoa: Chun-Ya Chen	With business management experience and abilities, and a considerable degree of familiarity with various laws and regulations, helping the company and the board of directors to with performance management and operational oversight. Not under any circumstances as stipulated in Article 30 of the Company Act.	—	0

Qualification Name	Professional qualifications and experience (Note 1)	State of independence (Note 2)	Number of the other public companies where the person holds the title as independent director concurrently
Representative of Weichiang Ltd. Samoa: Chen-Ting Wu	With business management experience and abilities, and a considerable degree of familiarity with various laws and regulations, helping the company and the board of directors to with performance management and operational oversight. Not under any circumstances as stipulated in Article 30 of the Company Act.	—	0
Chi-Ju Chen	He has served as the CEO of various private enterprises for many years, and has professional capabilities in business, finance and marketing, and provides good and effective advice to the board of directors and functional committees. Not under any circumstances as stipulated in Article 30 of the Company Act.	An independent director who is in compliance with the criteria for independence, not a director, supervisor, or employee of the Company or its affiliates; including but not limited to the person himself/herself, spouses or second degree relatives; not holding shares of the Company; not serving as a director, supervisor or an employee of a company with which the Company has a specific relationship; not having received any remuneration for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.	0
HUANG,CHE-WEN	A certified public accountant in a domestic accounting firm, passed the college entrance examination for accountants, has rich experience in the field of industry and securities management regulations, and is the convener of the company's audit committee, coordinating the review of various proposals. Not under any circumstances as stipulated in Article 30 of the Company Act.	An independent director who is in compliance with the criteria for independence, not a director, supervisor, or employee of the Company or its affiliates; including but not limited to the person himself/herself, spouses or second degree relatives; not holding shares of the Company; not serving as a director, supervisor or an employee of a company with which the Company has a specific relationship; not having received any remuneration for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.	0

Name / Qualification	Professional qualifications and experience (Note 1)	State of independence (Note 2)	Number of the other public companies where the person holds the title as independent director concurrently
Wei-Kuo Su	<p>A practicing lawyer in a domestic law firm, with many years of experience in the field of legal practice, and the convener of the company's compensation committee.</p> <p>Not under any circumstances as stipulated in Article 30 of the Company Act.</p>	<p>An independent director who is in compliance with the criteria for independence, not a director, supervisor, or employee of the Company or its affiliates; including but not limited to the person himself/herself, spouses or second degree relatives; not holding shares of the Company; not serving as a director, supervisor or an employee of a company with which the Company has a specific relationship; not having received any remuneration for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.</p>	1
LIN, FU-LAI	<p>Serving as a professor of finance at a local university, Lin possesses business, financial and marketing capabilities to provide good and effective advice to the Board of Directors and various functional committees.</p> <p>Not under any circumstances as stipulated in Article 30 of the Company Act.</p>	<p>An independent director who is in compliance with the criteria for independence, not a director, supervisor, or employee of the Company or its affiliates; including but not limited to the person himself/herself, spouses or second degree relatives; not holding shares of the Company; not serving as a director, supervisor or an employee of a company with which the Company has a specific relationship; not having received any remuneration for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.</p>	0

Note 1: Professional qualifications and experience: Specify the professional qualifications and experience of individual directors and supervisors. If the person is a member of the Audit Committee with accounting or financial expertise, their accounting or financial background and work experience shall be specified; while stating whether it meets the circumstances provided in Article 30 of the Company Act.

Note 2: For independent directors, their state of independence must be specified, including but not limited to whether they, their spouses, second-degree relatives serve as a director, supervisor or employer in the Company or affiliates; the proportion of shares held by the independent director himself/herself, their spouses or second-degree relatives (or in the name of others); whether the independent director serves as a director, supervisor or an employee of a company with which the Company has a specific relationship (refer to Subparagraphs 5 to 8, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and amount of remuneration receive for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.

Note 3: Rayman Inc. Samoa Representative: On September 11, 2025 the legal representative LIU, HSIU-HUI was replaced by SHEN, PEI-LIN.

Diversity and Independence of the Board:

Board diversification: We advocate and respect the director diversity policy to strengthen corporate governance while promoting the robust development of the composition and structure of the Board of Directors. We firmly believe that the diversity policy helps enhance the performance of the Company as a whole. Election of Board Members. The appointment of board members are based on the principle of using talent; the criteria have been divided into the following:

1. Basic conditions and values: Gender, age, nationality, culture, etc.
2. Professional knowledge and skills: Professional background (such as legal, accounting, industry, finance, marketing or technology), professional skills and industry, experience, etc.

In a bid to strengthen the functions of the Board to achieve the corporate governance objectives, as stipulated in Article 20 of the Company's "Corporate Governance", the Board of Directors as a whole shall have the following functions:

1. The ability to make judgments about operations.
2. Accounting and financial analysis ability.
3. Business management ability.
4. Crisis management ability.
5. Knowledge of the industry.
6. An international market perspective.
7. Leadership ability.
8. Decision-making ability.

The Company's diversity policy for current Board members and its implementation are as follows:

Name	Gender	Nationality	Working part-time at the Company	Age		Working part-time at the Company			Management	Leadership	Industry knowledge	Financial accounting	Legal	International market view	Risk management
				31-60	61-90	Below 3 years	3-9 years	Over 9 years							
Representative of Rayman Inc. Samoa: Tai-Kuang Wang	M	R.O.C	V		V				V	V	V	V	V	V	V
Representative of Rayman Inc. Samoa: Chung-Hua Chen	F	R.O.C			V				V	V		V	V	V	V
Representative of Rayman Inc. Samoa: SHEN, PEI-LIN (Note 1)	M	R.O.C	V		V				V	V	V			V	V
Representative of Rayman Inc. Samoa: LIU, HSIU-HUI (Note 1)	F	R.O.C	V	V					V	V	V	V		V	V
Representative of Weichiang	M	R.O.C			V				V	V	V		V	V	V

Ltd. Samoa: Chun-Ya Chen															
Representative of Weichiang Ltd. Samoa: Chen-Ting Wu	F	R.O.C	V	V				V	V	V	V	V	V	V	V
Chi-Ju Chen	M	R.O.C		V			V	V		V	V		V	V	
HUANG,CHE- WEN	M	R.O.C		V		V		V	V		V	V	V	V	
Wei-Kuo Su	M	R.O.C		V		V		V	V			V	V	V	
LIN,FU-LAI	M	R.O.C		V		V		V	V	V	V		V	V	

Note 1: Rayman Inc. Samoa Representative: On September 11, 2025 the legal representative LIU, HSIU-HUI was replaced by SHEN,PEI-LIN.

To sum up, the Company’s current Board is made up by 9 directors, including 5 directors and 4 independent directors. Directors who also serve as employees of the Company account for 11.1% while independent directors account for 44.4%; 22.2% are female directors, and 3 independent directors have a term of office of 0-9 years.

The expertise of our Board members lies in accounting, management and the Company’s industry. Each director and independent director have their respective professionalism in different areas. The 5 directors specialize in business management, leadership in decision-making, accounting with extensive industry knowledge and international market perspective; while other 4 independent directors are experts in accounting, taxation and laws. These directors are able to bring many benefits to the Company’s operations.

Independence of the Board of Directors:

The Company 12th Board of Directors is composed of 9 members and 4 of which are independent directors. The goal is to have no less than 3 independent directors and no less than 1/5 (inclusive) of the total number of directors. In 2024, there were 4 independent directors, accounting 4/9 of the total number of directors. The goal for directors working as the Company’s part-time employees may not exceed 1/2 (inclusive) of the total number of directors. At present, only 2 directors are also part-time employees of the Company. Directors in the Board must be more than half and they must not be spouses or within second-degree relatives. At presents, only 3 directors are second-degree relatives. In summary, the goals for independence have been achieved.

(2) Information on General manager, Assistant General Managers, Deputy Assistant General Managers, and the Supervisors of all the Company's Divisions and Branch Units

Apr 16, 2026

Title	Gender	Name	Nationality	Date Elected	Current Shareholding		Spouse & Minor Current Shareholding		Current Shareholding in the Name of Others		Experience (Education)	Current Positions at The Company and Other Companies	Executives, Directors or Supervisors Who Are Spouses or within Two Degrees of Kinship			Status of Managers Obtaining Employee Stock Option Certificates	Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation		
CEO & General Manager	M	Tai-Kuang Wang (Note 1)	R.O.C.	2024.10.23	0	0.00%	0	0.00%	0	0.00%	Taipei Municipal Chenggong High School	Zhongshan Weiqiang Technology Co., Ltd. Corporate Director representative Zhuhai Weiqiang Technology Co., Ltd. Corporate Director representative Ye County Weiqiang Technology Co., Ltd. Corporate Director representative Supercap Industrial Co., Ltd. Corporate Director representative Advance Program Ltd. Corporate Supervisor representative How Ji Investing Corp. Chairman Tong Wei Investing Corp. Chairman Supercap Industrial Co., Ltd. Corporate Supervisor representative Taiwan Lighting Co., Ltd. Corporate Director representative So Bright Electronics Co., Ltd. Corporate Director representative	None	None	None	None	
Senior Manager	M	Hong-Jie Chen	R.O.C.	2020.6.1	0	0.00%	0	0.00%	0	0.00%	National Tsing Hua University Zhongshan Weiqiang Technologies, Manager of Engineering Department Zhongshan Weiqiang Technologies, Manager of Development Department Zhongshan Weiqiang Technologies, Assistant General Manager of Research and Development Office	None	None	None	None		
Finance and Accounting	M	Wen-how Cheng	R.O.C.	2024.3.13	0	0.00%	0	0.00%	0	0.00%	Baruch College, City University of New York MBA, M.S. in Accountancy	So Bright Electronics Co., Ltd. Corporate Director representative	None	None	None	None	

Senior Manager											Yeh-Chiang Technology Corp. Senior Manager					
Corporate Governance Officer	F	Ya-ling Zheng	R.O.C.	2024.3.13	0	0.00%	0	0.00%	0	0.00%	Law Section, Department of Law National Chung Cheng University Chingcheng Attorneys-at-Law/senior lawyer	None	None	None	None	None

Note 1: This refers to the Chairman of the Company who concurrently serves as the General Manager in accordance with Article 4, Paragraph 4 of the OTC Markets' "Main Points for the Establishment and Exercise of Powers of the Board of Directors of OTC Companies": If the Chairman and the General Manager of an OTC company are the same person, the number of independent directors shall not be less than four. The Company shall elect one independent director in accordance with the regulations. The new independent director LIN, FU-LAI will take effect after the re-election at the 2024 Extraordinary General Meeting of Shareholders, and his term of office will be from December 25, 2024, the date of his election at the Extraordinary General Meeting of Shareholders, to June 18, 2027.

2. Remuneration Paid During the Most Recent Fiscal Year to Directors, Supervisors, the General Manager, and Assistant General Managers

(1) Remuneration of Directors (including independent directors)

Unit: NT thousand dollars

Title	Name	Remunerations of Directors								Ratio of Total Remuneration (A+B+C+D) and proportion Net Income (%)		Relevant remuneration received by directors who are also employees						Ratio of total compensation (A+B+C+D+E+F+G) and proportion net income (%)		Compensation paid to directors from an invested company other than the company's subsidiary			
		Base Compensation (A)		Severance Pay (B)		Directors Compensation (C)		Allowances (D)				Salary, Bonuses and Allowances (E)		Severance Pay (F)		Employee Compensation (G)							
		The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company		All companies in the financial statement			The Company	All companies in the financial statement	
																Cash	Stock	Cash	Stock				
Corporate Director	Rayman Inc. Samoa	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None
Director	Tai-Kuang Wang (Note 1)	0	0	0	0	0	0	25	25	25	25	0	0	0	0	0	0	0	0	25	25	0	None
Director	Chung-Hua Chen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None
Director	SHEN,PEI-LIN (Note 2)	0	0	0	0	0	0	10	10	10	10	0	0	0	0	0	0	0	0	10	10	0	None
Director	LIU, HSIU-HUI (Note 2)	0	0	0	0	0	0	20	20	20	20	926	926	0	0	0	0	0	0	946	946	0	None
Corporate Director	Wei Chiang Ltd. Samoa	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	None
Director	Chen-Ting Wu	0	0	0	0	0	0	30	30	30	30	0	0	0	0	0	0	0	0	30	30	0	None
Director	Chun-Ya Chen	0	0	0	0	0	0	25	25	25	25	0	0	0	0	0	0	0	0	25	25	0	None
Independent Director	Chi-Ju Chen	0	0	0	0	0	0	65	65	65	65	0	0	0	0	0	0	0	0	65	65	0	None
Independent Director	HUANG,CHE-WEN	0	0	0	0	0	0	65	65	65	65	0	0	0	0	0	0	0	0	65	65	0	None
Independent Director	Wei-Kuo Su	0	0	0	0	0	0	60	60	60	60	0	0	0	0	0	0	0	0	60	60	0	None
Independent Director	LIN, FU-LAI	0	0	0	0	0	0	60	60	60	60	0	0	0	0	0	0	0	0	60	60	0	None

*Directors and Independent Directors' remuneration policies, procedures, standards and structure, as well as the linkage to responsibilities, risks and time spent: According to the Company's Articles of Association.

* Compensation received by director for providing service to any company included in the financial statements (For example, serving as a consultant for a non-employee of the parent company/companies included in the financial statements/investment businesses in the last year, except those disclosed) in the above table: None

*The directors provide fixed remuneration such as transportation expenses only and do not issue variable compensation.

Note 1: This refers to the Chairman of the Company who concurrently serves as the General Manager in accordance with Article 4, Paragraph 4 of the OTC Markets' "Main Points for the Establishment and Exercise of Powers of the Board of Directors of OTC Companies": If the Chairman and the General Manager of an OTC company are the same person, the number of independent directors shall not be less than four. The Company shall elect one independent director in accordance with the regulations. The new independent director LIN, FU-LAI will take effect after the re-election at the 2024 Extraordinary General Meeting of Shareholders, and his term of office will be from December 25, 2024, the date of his election at the Extraordinary General Meeting of Shareholders, to June 18, 2027.

Note 2: Rayman Inc. Samoa Representative: On September 11, 2025 the legal representative LIU, HSIU-HUI was replaced by SHEN, PEI-LIN.

Range of remuneration	Names of Directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The Company	All companies in the financial statement	The Company	All companies in the financial statement
Under NT\$ 1,000,000	Rayman Inc. (representative: Tai-Kuang Wang, Chung-Hua Chen, SHEN, PEI-LIN, LIU, HSIU-HUI) Weichiang Ltd. (representative: Chen-Ting Wu, Chun-Ya Chen) Chi-Ju Chen Wei-Kuo Su HUANG, CHE-WEN LIN, FU-LAI	Same as the left column	Rayman Inc. (representative: Tai-Kuang Wang, Chung-Hua Chen, SHEN, PEI-LIN, LIU, HSIU-HUI) Weichiang Ltd. (representative: Chen-Ting Wu, Chun-Ya Chen) Chi-Ju Chen Wei-Kuo Su HUANG, CHE-WEN LIN, FU-LAI	Same as the left column
NT\$1,000,000 (included) ~ NT\$2,000,000 (excluded)	-	-	-	-
NT\$2,000,000 (included) ~ NT\$3,500,000 (excluded)	-	-	-	-
NT\$3,500,000 (included) ~ NT\$5,000,000 (excluded)	-	-	-	-
NT\$5,000,000 (included) ~ NT\$10,000,000 (excluded)	-	-	-	-
NT\$10,000,000 (included) ~ NT\$15,000,000 (excluded)	-	-	-	-
NT\$15,000,000 (included) ~ NT\$30,000,000 (excluded)	-	-	-	-
NT\$30,000,000 (included) ~ NT\$50,000,000 (excluded)	-	-	-	-
NT\$50,000,000 (included) ~ NT\$100,000,000 (excluded)	-	-	-	-
Over NT\$100,000,000	-	-	-	-
Total	9 people	Same as left column	9 people	Same as left column

(2) Remuneration of Supervisors

On August 26th, 2021, the company set up an audit committee to replace the functions of the supervisor

(3) Remuneration of General Manager and Vice General Manager

Unit: NT thousand dollars

Title	Name	Base Compensation (A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Ratio of total compensation (A+B+C+D) to net income (%)		Compensation paid to directors from an invested company other than the company's subsidiary
		The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company		All companies in the financial statement		The Company	All companies in the financial statement	
								Cash	Stock	Cash	Stock			
General Manager	Tai-Kuang Wang	0	0	0	0	0	0	0	0	0	0	0.00	0.00	None

Range of remuneration	Names of General Manager and Vice General Managers	
	The Company	All companies in the financial statement
Under NT\$ 1,000,000	Tai-Kuang Wang,	Same as left column
NT\$1,000,000 (included) ~ NT\$2,000,000 (excluded)	-	-
NT\$2,000,000 (included) ~ NT\$3,500,000 (excluded)	-	-
NT\$3,500,000 (included) ~ NT\$5,000,000 (excluded)	-	-
NT\$5,000,000 (included) ~ NT\$10,000,000 (excluded)	-	-
NT\$10,000,000 (included) ~ NT\$15,000,000 (excluded)	-	-
NT\$15,000,000 (included) ~ NT\$30,000,000 (excluded)	-	-
NT\$30,000,000 (included) ~ NT\$50,000,000 (excluded)	-	-
NT\$50,000,000 (included) ~ NT\$100,000,000 (excluded)	-	-
Over NT\$100,000,000	-	-
Total	1 people	Same as left column

(4) Remuneration of the top five remuneration supervisors

Title	Name	Base Compensation (A)		Severance Pay (B)		Salary, Bonuses and Allowances (C)		Employee Compensation (D)				Ratio of total compensation (A+B+C+D) to net income (5)		Compensation paid to directors from an invested company other than the company's subsidiary
		The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company	All companies in the financial statement	The Company		All companies in the financial statement		The Company	All companies in the financial statement	
								Cash	Stock	Cash	Stock			
Manager	CHENG, YA-LING	1,406	1,406	0	0	240	240	0	0	0	0	1,646 (0.84)	1,646 (0.84)	None
Senior manager	CHEN, HUNG-CHIEH	1,052	1,391	0	0	95	120	0	0	0	0	1,147 (0.63)	1,459 (0.80)	None
Secretary	LIU, HSIU-HUI	926	926	0	0	0	0	0	0	0	0	926 (0.51)	926 (0.51)	None
Senior manager	Wen-how Cheng	1291	1291	0	0	110	110	0	0	0	0	1,401 (0.77)	1,401 (0.77)	None
Assistant manager	WU,CHIH-WEN	751	751	0	0	65	65	0	0	0	0	816 (0.45)	816 (0.45)	None

(5) Employees profit sharing granted to the management team: None in 2025.

(6) Analysis of the proportion of the total remuneration of directors, supervisors, general managers and vice general managers of the Company paid by the Company and all companies to net profit after tax of the recent two years. Explanation of remuneration policies, standards and packages, the procedure for determining remuneration, and its linkage to operating performance and future risk exposure:

Unit: NT thousand dollars

Item	The Company				All companies in the financial statement			
	2024		2025		2024		2024	
	Amount	Ratio to net income	Amount	Ratio to net income	Amount	Ratio to net income	Amount	Ratio to net income
Directors	3,212	(1.52)%	1,286	(0.71)%	3,620	(1.71)%	1,286	(0.71)%
Supervisor	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager and Vice General Manager	2,983	(1.41)%	0	0.00%	2,983	(1.41)%	0	0.0%
Total	6,195	(2.93)%	1,286	(0.71)%	6,603	(3.12)%	1,286	(0.71)%

Explanation of remuneration policies, standards and packages, the procedure for determining remuneration, and its linkage to operating performance:

1. Remuneration to directors is stated in the company policy.
2. The salary structure of general managers and vice general managers are base salary, confidential allowance, and job grade. The salary is depended on the differences in education, experience, performance, and seniority.
3. The annual bonus of the managements is depended on the operating performance.
4. Linkage to the future risk. The significant decisions are the most suitable decisions made by the managements after considering all possible risk factors that the company might face. The performance of the managements will eventually reflect on the profit of the company. Hence, there is a positive correlation between the remuneration to the directors, CEO, and general manager and the Company's performance and future risk.

3. The state of the company's implementation of corporate governance

(1) The state of operations of the board of directors

Four meetings were held by the Board of Directors in the recent fiscal year of 2025, the attendance of directors is shown below:

Title	Name	In-person Attendance	By proxy	In-person Attendance Rate (%)	Remarks
Chairman	Rayman Inc. Samoa (3 reps) Representative: Tai-Kuang Wang	5	1	83%	Continue in office on June 19, 2024.
Director	Rayman Inc. Samoa (3 reps) Representative: Chung-Hua Chen	0	1	0%	Continue in office on June 19, 2024.
Director	Rayman Inc. Samoa (3 reps) Representative: SHEN, PEI-LIN	2	0	100%	Continue in office on June 19, 2024. SHEN, PEI-LIN Replace LIU, HSIU-HUI on September 11, 2025.
Director	Rayman Inc. Samoa (3 reps) Representative: LIU, HSIU-HUI	4	0	100%	
Director	Weichiang Ltd. Samoa (2 reps) Representative: Chun-Ya Chen	6	0	100%	Continue in office on June 19, 2024.
Director	Weichiang Ltd. Samoa (2 reps) Representative: Chen-Ting Wu	6	0	100%	Continue in office on June 19, 2024.
Independent Director	Chi-Ju Chen	6	0	100%	Continue in office on June 19, 2024.
Independent Director	HUANG, CHE-WEN	6	0	100%	Elected on June 19, 2024.
Independent Director	Wei-Kuo Su	5	1	83%	Continue in office on June 19, 2024.
Independent Director	LIN, FU-LAI	6	0	100%	Elected on Dec. 25, 2024. Add one seat of independent director.

1. Other matters to be recorded:

2. According to matters specified in Article 14.3 of the Taiwan Securities and Exchange Act, when other Independent Directors who expressed opposition or qualified opinions that were recorded or declared in writing, the meeting date, period, content, qualified opinion and resolution made by any independent directors should be specified:

Board of Directors	Content and follow-up	Matters specified in Article 14.3 of TSEA.	Independent Directors who expressed opposition or qualified opinions

	<p>The 4th meeting of the 12th session Jan. 8, 2025</p>	<ol style="list-style-type: none"> 1. To release the company's credit lines, the unused RMB 10 million credit line to Yexian Weiqiang Technology Co., Ltd. and the unused USD 1 million credit line to VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD have been cancelled. 2. The Company's proposed new capital loan of RMB20 million to Zhongshan Weiqiang Technology Co., Ltd. 3. The Company's proposed new capital loan of RMB50 million to Yexian Weiqiang Technology Co., Ltd. 4. The company provides a guarantee for subsidiary, Yexian Weiqiang, to obtain a bank credit line. 5. The company provides a guarantee for subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, to obtain a bank credit line. 6. The company has increased the capital of subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, by US\$1 million. 	V		
		Qualified Opinion from any Independent Director: None			
		Resolutions: None			
		Result: Approved by all independent directors			
	<p>The 5th meeting of the 12th session Mar. 14, 2025</p>	<ol style="list-style-type: none"> 1. The Company has changed its accountants from KPMG accountants Chen Yanhui and Wu Junyuan to KPMG accountants Chen Zhengxue and Wu Junyuan. 2. Appointment of the company's audit manager. 3. The Company's "Internal Control System Statement" is submitted in accordance with the law. 4. Preparation of the Company's budget. 5. Proposal of the Company's directors and employees' remuneration. 6. The Company's business report and financial report. 7. The Company's earnings distribution plan. 8. Proposal of providing endorsement guarantee in response to the subsidiary's application for a credit financing line from financial institutions. 8. The company has provided an additional RMB 10 million loan to Zhongshan Weiqiang Technology Co., Ltd. 9. The company has provided an additional loan of RMB 30 million to Yexian Weiqiang Technology Co., Ltd., Ltd. 10. The company increased the capital of its Vietnamese subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, by US\$1.5 million. 11. The subsidiary, Pingdingshan Yeqiag Technology Co., Ltd., provided RMB 20 million in loans to Zhongshan Weiqiang Technology Co., Ltd. and RMB 4 million to Yexian Weiqiang Technology Co., Ltd. 12. Lifting the non-competition restrictions of the new directors. 	V		

	<p>12. Amend the company's articles of association to comply with Article 14, Paragraph 6 of the Securities and Exchange Act.</p> <p>13. The date, location, method of convening, and reasons for convening the Company's Annual General Meeting of Shareholders.</p>		
	Qualified Opinion from any Independent Director: None		
	Resolutions: None		
	Result: Approved by all independent directors		
	Qualified Opinion from any Independent Director: None		
	Resolutions: None		
	Result: Approved by all independent directors		
The 6 th meeting of the 12th session May 9, 2025	<p>1. The consolidated financial report for the 1st quarter of 2025 is submitted in accordance with the law, and the report details are as stated.</p> <p>2. The company has provided an additional RMB 35 million in funding to Zhongshan Weiqiang Technology Co., Ltd.</p> <p>3. Proposal on liability insurance for directors, supervisors and managers.</p>	V	
	Qualified Opinion from any Independent Director: None		
	Resolutions: None		
	Result: Approved by all independent directors		
The 7 th meeting of the 12th session Aug. 08, 2025	<p>1. The consolidated financial report for the 2nd quarter of 2025 is submitted in accordance with the law, and the report details are as stated.</p> <p>2. Pingdingshan Yeqiang Technology Co., Ltd., a subsidiary, provided RMB 22 million in loans to Yexian Weiqiang Technology Co., Ltd.</p> <p>3. Zhongshan Weiqiang Technology Co., Ltd. plans to apply for a financing amount of RMB 40 million from Pingdingshan Meibang Real Estate Development Co., Ltd.</p> <p>4. The subsidiary, Yexian Weiqiang Technology Co., Ltd., plans to apply for a financing line from the Bank of China.</p> <p>5. The company intends to provide an additional RMB 10 million loan to Zhongshan Weiqiang Technology Co., Ltd.</p> <p>6. The company intends to provide an additional loan of RMB 45 million to Yexian Weiqiang Technology Co., Ltd.</p> <p>7. Regarding the proposed handling of the Forward Contract, the valuation, reporting, and announcement procedures shall be carried out in accordance with the Company's "Regulations on the Management of Acquisition or Disposal of Assets," as detailed for review.</p> <p>8. Personnel appointment of the company's audit manager.</p> <p>9. The proposed capital increase for its Vietnamese subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, is US\$1.5 million.</p> <p>10. The English and Chinese versions of our 2024 Sustainability Report (ESG Report) have been completed.</p> <p>11. The Company's Sustainable Development Committee Organizational Rules.</p> <p>12. Nomination of members for the first</p>	V	

	<p>Sustainable Development Committee of the company.</p> <p>13. The company plans to apply for a credit line from Taipei Fubon Commercial Bank.</p> <p>14. Zhongshan Weiqiang Technology Co., Ltd. plans to apply for a financing amount of RMB 10 million from Zhongshan Weili Textile Co., Ltd.</p> <p>15. Proposed application for credit line from China Trust Commercial Bank.</p>			
	Qualified Opinion from any Independent Director: None			
	Resolutions: None			
	Result: Approved by all independent directors			
The 8 th meeting of the 12th session Nov. 07, 2025	<ol style="list-style-type: none"> 1. The consolidated financial report for the 3rd quarter of 2025 is submitted in accordance with the law, and the report details are as stated. 2. The proposed sale of a portion of shares in Jingliang Electric Co., Ltd. 3 Organizational Regulations of the Company's Sustainable Development Committee. 4. The company's sustainable development path plan. 5. Annual Audit Plan for Internal Audit 6. Independence assessment report of the accountants appointed by the company. 7. The Company plans to provide an additional loan of RMB 15 million to Zhongshan Weiqiang Technology Co., Ltd. 8. The company plans to provide an additional loan of RMB 45 million to Yexian Weiqiang Technology Co., Ltd. 9. The company intends to apply to China Trust Commercial Bank for a renewal of its short-term comprehensive credit line. 10. The company plans to apply for a renewal of its credit line from Taipei Fubon Commercial Bank. 11. The company intends to apply to SinoPac Commercial Bank for a renewal of its short-term comprehensive credit line. 12. Budget preparation proposal for the company. 13. Our company plans to increase its investment in QUASER MACHINE TOOLS, INC. 14. Personnel appointment of the company's audit manager. 15. The Company has amended its "Internal Control System" and "Internal Audit Implementation Rules". 16. The appointment of personnel of overseas companies. 17. Enterprise value enhancement plan. 18. The unused credit line of RMB 400,000 between our subsidiary Pingdingshan Yeqiang Technology Co., Ltd. and Yexian Weiqiang Technology Co., Ltd. has been cancelled. 19. Our overseas subsidiary, YEH CHING TECHNOLOGY (BVI) CORP., intends to apply for deregistration. 20. Our overseas subsidiary, EXCEL RAINBOW LTD., intends to apply for deregistration. 	V		

	Qualified Opinion from any Independent Director: None		
	Resolutions: None		
	Result: Approved by all independent directors		
The 9 th meeting of the 12th session Dec. 30, 2025	<ol style="list-style-type: none"> 1. Subsidiary Vietnam Yeh-Chiang Technology Company Limited plans to expand its solar photovoltaic business. 2. The Company' s Sustainability Committee proposes to add two independent directors as members. 3. The company has updated the operational guidelines for financial transactions between related parties. 4. The subsidiary, Vietnam Yeh-Chiang Technology Company Limited, plans to apply for a financing line from Taipei Fubon Commercial Bank. 5. The company intends to cancel the bank line and endorsement guarantee of Excel Rainbow (Seychelles) Ltd. 6. The company intends to provide an additional RMB 10 million loan to Zhongshan Weiqiang Technology Co., Ltd. 7. The company intends to provide an additional RMB 30 million loan to Yexian Weiqiang Technology Co., Ltd. 8. The subsidiary Vietnam Yeh-Chiang Technology Company Limited plans to apply for a financing line from China Trust Commercial Bank. 9. The subsidiary VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD plans to apply for a financing line of US\$2 million from WEITAI HA LONG GARMENT TEXTILE COMPANY LIMITED. 10. Amendments to the Company's Corporate Governance Code. 11. The subsidiary, So Bright Electronics Co., Ltd., plans to apply for a financing facility of NT\$20 million from CTBC Bank. 12. The subsidiary, So Bright Electronics Co., Ltd. plans to apply for a financing line of NT\$20 million from Taipei Fubon Commercial Bank. 	V	
	Qualified Opinion from any Independent Director: None		
	Resolutions: None		
	Result: Approved by all independent directors		
The 10 th meeting of the 12th session March 12, 2026	<ol style="list-style-type: none"> 1. The company has filed its "Internal Control System Statement" in accordance with the law. 2. The Company' s Directors' Remuneration and Employees' Remuneration. 3. The company's business report and financial report. 4. The company's profit distribution plan. 5. The proposed agenda includes the date, location, method of convening, and reasons for convening the Company's Annual General Meeting of Shareholders. 6. The Company's Code of Practice for 	V	

	<p>Sustainable Development.</p> <p>7. Chang of appointed CPA.</p> <p>8. The application for a NT\$20 million financing facility from Taipei Fubon Commercial Bank by its subsidiary, So Bright Electronics Co., Ltd., has been cancelled.</p> <p>9. The subsidiary, So Bright Electronics Co., Ltd., plans to apply for a financing facility of NT\$20 million from Mega International Commercial Bank.</p> <p>10. The company plans to provide an additional RMB 35 million loan to Zhongshan Weiqiang Technology Co., Ltd.</p> <p>11. Pingdingshan Yeqiang Technology Co., Ltd., a subsidiary, provided RMB 2.76 million in loans to Yexian Weiqiang Technology Co., Ltd.</p>			
Qualified Opinion from any Independent Director: None				
Resolutions: None				
Result: Approved by all independent directors				

3. To avoid conflict of interest among directors, the Director’s name, meeting content, and reason for avoiding conflict of interest and participation in the voting process must be properly recorded : None.

4. TWSE/TPEX listed companies shall disclose information on the evaluation cycle, period, scope, method, and content of the self (peer) evaluation.

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
Once a year	2025/1/1-2025/12/31	Evaluate last year’s performance before the most recent Board of Director meeting after the end of a fiscal year.	The corporate governance unit will evaluate based on the evaluation indicators of the year.	The compliance of the related laws and regulations. The participation in the company operation.

5. Strengthening the functions of the board in the current and recent fiscal years (e.g. establishing the Audit Committee, promoting information transparency, etc.) and conducting performance assessment: The Company has set up “Rules and Procedures of Board of Directors Meetings” to enhance the function of the Board and report all information in the MOPS as required to promote information transparency.

(2) The state of operations of the audit committee

1. The Company established an Audit Committee that is composed of the entire number of independent directors pursuant to the acts. The Audit Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary. The annual tasks for the Audit Committee is responsible for supervising the fair presentation of the Company's financial statements, the selection and termination of the independent auditor and its independence and performance, the effectiveness of the Company's internal control, the Company's compliance with relevant laws and regulations and the Company's existing or potential risks. The independent directors review the results of internal audit department on a monthly basis, and the chief internal auditor reports to the Audit Committee and directors on major findings in meetings of Audit Committee and meetings of Board of Directors. Furthermore, the Audit Committee individually communicates with chief internal auditor at least once a quarter about major audit findings, and individually communicates with CPA about their auditing and reviewing the Company's consolidated financial statements (including parent company only financial statement annually).

Five meetings were held by the Audit Committee in the recent fiscal year of 2023, the attendance of independent directors is shown below:

Title	Name	Attendance in Person	By proxy	Attendance Rate (%)	Remarks
Independent Director	Chi-Ju Chen	6	0	100%	Re-elected on June 19, 2024.
Independent Director	HUANG,CHE -WEN	6	0	100%	Elected on June 19, 2024.
Independent Director	Wei-Kuo Su	5	1	83%	Re-elected on June 19, 2024.
Independent Director	LIN, FU-LAI	6	0	100%	Elected on Dec. 25, 2024. Add one more seat of independent director.

Other matters to be recorded:

1.If any of the following circumstances occur, the dates of meetings, sessions, contents of motion, resolutions of the Audit Committee and the Company's response to the Audit Committee's opinion should be specified:

- (1) Matters referred to Article 14-5 of the Securities and Exchange Act.
- (2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors.

Matters in each board resolutions related to the circumstances mentioned in (1) and (2) are listed below:

Meetings of Board of Directors	Contents of resolutions and follow-up	Matters referred to Article 14-5 of the Securities and Exchange Act.	Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors
The 4 th meeting of the 12th session Jan. 08, 2025	1. To release the company's credit lines, the unused RMB 10 million credit line to Yexian Weiqiang Technology Co., Ltd. and the unused USD 1 million credit line to VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD have been cancelled.	V	None
	2. The company provided a loan of RMB 20 million to Zhongshan Weiqiang Technology Co., Ltd.	V	None
	3. The company provided a loan of RMB 50 million to Yexian Weiqiang Technology Co., Ltd.	V	None
	4. It provides a guarantee for its subsidiary, Yexian Weiqiang Technology Co., Ltd.	V	None
	5. It endorses and guarantees the subsidiary VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD.	V	None
	6. The company has increased the capital of our Vietnamese subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, by US\$1 million.	V	None
	Resolution of the Audit Committee (2024.01.17): The Audit Committee unanimously approved this motion.		
	The Company's response to the Audit Committee's opinion: Not applicable because the Audit Committee unanimously approved this motion.		
The 5 th meeting of the 12th session Mar. 14, 2025	1. Change the appointed accountant.	V	None
	2. Personnel appointments of the audit supervisor.	V	None
	3. 2024 "Declaration of Internal Control System"	V	None
	4. 2025 Budget	V	None
	5. Directors' remuneration and staff remuneration.	V	None
	6. Annual Business Report and Financial Report	V	None
	7. 2024 Year Profit Distribution	V	None
	8. The company provided a loan of RMB 10 million to Zhongshan Weiqiang Technology Co., Ltd.	V	None
	9. A loan of RMB 30 million was provided to Yexian Weiqiang Technology Co., Ltd.	V	None
	10. Capital increase for Vietnamese subsidiary VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD.	V	None
	11. The subsidiary, Pingdingshan Yejiang Technology Co., Ltd., provided loans to Zhongshan Weiqiang Technology Co., Ltd. and Yexian Weiqiang Technology Co., Ltd.	V	None
	12. Amend the Articles of Association	V	None
	13. The date, location, method of convening, and reasons for convening the Annual General Meeting of Shareholders.	V	None
	Resolution of the Audit Committee (2025.03.14): The Audit Committee unanimously approved this motion.		
The Company's response to the Audit Committee's opinion: Not applicable because the Audit Committee			

	unanimously approved this motion.		
The 6 th meeting of the 12th session May 9, 2025	1. The consolidated financial report for the 1st quarter of 2025 is submitted in accordance with the law, and the report details are as stated.	V	None
	2. The funds were loaned to Zhongshan Weiqiang Technology Co., Ltd. for RMB 35 million.	V	None
	3. Proposal on liability insurance for directors, supervisors and managers.	V	None
	Resolution of the Audit Committee (2025.05.09): The Audit Committee unanimously approved this motion.		
	The Company's response to the Audit Committee's opinion: Not applicable because the Audit Committee unanimously approved this motion.		
The 7th meeting of the 12th session Aug. 08, 2025	1. The consolidated financial report for the second quarter of 2025 was submitted in accordance with the law.	V	None
	2. Pingdingshan Yejiang Technology Co., Ltd., a subsidiary, provided RMB 22 million in loans to Yexian Weiqiang Technology Co., Ltd..	V	None
	3. Zhongshan Weiqiang Technology Co., Ltd. plans to apply for a financing amount of RMB 40 million from Pingdingshan Meibang Real Estate Development Co., Ltd.	V	None
	4. The subsidiary, Yexian Weiqiang Technology Co., Ltd., plans to apply for a financing line from the Bank of China.	V	None
	5. The company provides an additional RMB 10 million loan to Zhongshan Weiqiang Technology Co., Ltd.	V	None
	6. The company provides an additional loan of RMB 45 million to Yexian Weiqiang Technology Co., Ltd.	V	None
	7. When handling forward exchange contracts, the company shall conduct valuation, reporting and announcement matters in accordance with the company's "Regulations on the Management of Acquisition or Disposal of Assets".	V	None
	8. Personnel appointment of the company's audit manager.	V	None
	9. Capital increase of US\$1.5 million for the Vietnamese subsidiary VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD	V	None
	10. The English and Chinese versions of our 2024 Sustainability Report (ESG Report) have been completed.	V	None
	11. The Company's Sustainable Development Committee Organizational Rules.	V	None
	12. Nomination of members for the first Sustainable Development Committee of the company.	V	None
	13. Apply for a credit line from Taipei Fubon Commercial Bank.	V	None
	14. Zhongshan Weiqiang Technology Co., Ltd. applied for a financing amount of RMB 10 million from Zhongshan Weili Textile Co., Ltd.	V	None
	15. Apply for a credit line from China Trust Commercial Bank.	V	None
Resolution of the Audit Committee (2025.08.08): The Audit Committee unanimously approved this motion.			

	The Company's response to the Audit Committee's opinion: Not applicable because the Audit Committee unanimously approved this motion.		
The 8nd meeting of the 12th session Nov. 7, 2025	1. The consolidated financial report for the 3rd quarter of 2025 is submitted in accordance with the law, and the report details are as stated.	V	None
	2. Sale of part of the shares of So Bright Electronics Co., Ltd.	V	None
	3. Organizational Regulations of the Company's Sustainable Development Committee.	V	None
	4. Our Company's Sustainable Development Path Plan.	V	None
	5. Annual Audit Plan for Internal Audit in 2026.	V	None
	6. Independence assessment of the company's appointed CPAs.	V	None
	7. The company plans to provide an additional loan of RMB 15 million to Zhongshan Weiqiang Technology Co., Ltd.	V	None
	8. The company plans to provide an additional loan of RMB 45 million to Yexian Weiqiang Technology Co., Ltd.	V	None
	9. Apply for renewal of short-term comprehensive credit line from China Trust Commercial Bank.	V	None
	10. Applying for renewal of credit line from Taipei Fubon Commercial Bank.	V	None
	11. Applying for renewal of short-term comprehensive credit facility from SinoPac Commercial Bank	V	None
	12. Budget proposal for the company in 2026	V	None
	13. The Company's Proposed Increase in Investment in QUASER MACHINE TOOLS, INC.	V	None
	14. Personnel appointment of the company's audit manager.	V	None
	15. Amendments to the Company's "Internal Control System" and "Internal Audit Implementation Rules"	V	None
	16. The overseas company's designated personnel.	V	None
	17. Enterprise Value Enhancement Plan.	V	None
	18. The RMB 400,000 unused credit line of our subsidiary, Pingdingshan Yeqiang Technology Co., Ltd., to Yexian Weiqiang Technology Co., Ltd. is cancelled.	V	None
	19. The overseas subsidiary, YEH CHING TECHNOLOGY (BVI) CORP., apply for deregistration.	V	None
	20. The overseas subsidiary, EXCEL RAINBOW LTD., apply for deregistration.	V	None
Resolution of the Audit Committee (2025.11.07): The Audit Committee unanimously approved this motion.			
The Company's response to the Audit Committee's opinion: Not applicable because the Audit Committee unanimously approved this motion.			
The 9th meeting of the 12th session Dec. 30, 2025	1. Subsidiary Vietnam Yeh-Chiang Technology Company Limited plans to expand its solar photovoltaic business.	V	None
	2. The Company's Sustainability Committee proposes to add two independent directors as members.	V	None

	3. The company has updated the operational guidelines for financial transactions between related parties.	V	None
	4. The subsidiary, Vietnam Yeh-Chiang Technology Company Limited, plans to apply for a financing line from Taipei Fubon Commercial Bank.	V	None
	5. The company intends to cancel the bank line and endorsement guarantee of Excel Rainbow (Seychelles) Ltd.	V	None
	6. The company intends to provide an additional RMB 10 million loan to Zhongshan Weiqiang Technology Co., Ltd.	V	None
	7. The company plans to provide an additional loan of RMB 30 million to Yexian Weiqiang Technology Co., Ltd.	V	None
	8. The subsidiary Vietnam Yeh-Chiang Technology Company Limited plans to apply for a financing line from China Trust Commercial Bank.	V	None
	9. The subsidiary VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD plans to apply for a financing line of US\$2 million from WEITAI HA LONG GARMENT TEXTILE COMPANY LIMITED.	V	None
	10. Amendments to the Company's Corporate Governance Code.	V	None
	11. The subsidiary, So Bright Electronics Co., Ltd., plans to apply for a financing facility of NT\$20 million from CTBC Bank.	V	None
	12. Subsidiary So Bright Electronics Co., Ltd. plans to apply for a financing line of NT\$20 million from Taipei Fubon Commercial Bank.	V	None
	Resolution of the Audit Committee (2025.12.30): The Audit Committee unanimously approved this motion.		
	The Company's response to the Audit Committee's opinion: Not applicable because the Audit Committee unanimously approved this motion.		
The 10th meeting of the 12th session March 12, 2026	1. In accordance with the law, the company has filed its 2025 "Statement of Internal Control System".	V	None
	2. The Company's Directors' Remuneration and Employees' Remuneration for Yr.2025.	V	None
	3. Company's Yr.2025 Annual Business Report and Financial Statements.	V	None
	4. Company's Yr.2025 Profit Distribution Plan.	V	None
	5. Proposed Decision on the Date, Location, Method, and Reasons for Convening the Company's Yr.2026 Annual General Meeting of Shareholders.	V	None
	6. The Company's Code of Practice for Sustainable Development.	V	None
	7. Change of CPAs Appointment by the Company.	V	None
	8. The application for a NT\$20 million financing facility from Taipei Fubon Commercial Bank by its subsidiary, So Bright Electronics Co., Ltd., has been cancelled.	V	None
	9. Subsidiary So Bright Electronics Co., Ltd. plans to apply for a financing facility of NT\$20 million from Mega International Commercial Bank.	V	None
	10. The company plans to provide an additional	V	None

	loan of RMB 35 million to Zhongshan Weiqiang Technology Co., Ltd.		
	11. Pingdingshan Yeqi Technology Co., Ltd., a subsidiary, provided RMB 2.76 million in loans to Yexian Weiqiang Technology Co., Ltd.	V	None
	Resolution of the Audit Committee (2026.03.12): The Audit Committee unanimously approved this motion.		
	The Company's response to the Audit Committee's opinion: Not applicable because the Audit Committee unanimously approved this motion.		

2.If there are independent directors' avoidance of motions in conflict of interest, the independent directors' names, contents of motion, causes for avoidance and voting should be specified: None.

3.Communications between the independent directors, the Company's chief internal auditor and CPAs (including the material items, methods and results of the Company's finance or operations)

- (1) The independent directors review the results of internal audit department on a monthly basis, and the chief internal auditor reports to Audit Committee and directors on major findings in meetings of Audit Committee and meetings of Board of Directors. The chief internal auditor individually holds discussions with the Audit Committee about recent findings on a quarterly basis and communicates issues addressed by the Audit Committee after monthly audit report is released. If necessary, relevant supervisors are invited to attend meetings to get their statements regarding important issues and conclusions as well as their suggestions that would be consolidated and reported by the chief internal auditor in the meetings of Audit Committee and Board of Directors. The instructions of the Audit Committee and Board of Directors would be the guideline for implementation.
- (2) According to Auditing Standards, No. 62, a CPA should audit or quarterly review the Company's consolidated financial statements (including parent company only financial statement annually) during the planning and completion stages as well as collect and organize all information to be given individually to the Audit Committee orally.

2. The state of participation in board meetings by the supervisors.

On August 26th, 2021, the company set up an audit committee to replace the functions of the supervisor

3. The state of the company's implementation of corporate governance, any departure of such implementation from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such departure:

Items	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
1. Does the Company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	V		The Company has set a “Corporate Governance Guideline” according to the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and disclose on the Company’s website.	No Difference
2. Shareholding structure & shareholders’ rights				
(1) Does the Company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement based on the procedure?	V		(1) The Company has designated a specific personnel and email account to handle proposals from shareholders as well as matters in dispute.	No Difference
(2) Does the Company possess the list of its major shareholders as well as the ultimate owners of those shares?	V		(2) The Company has set up a shareholder unit and stock transfer agency to monitor the list of controlling shareholders of the Company.	No Difference
(3) Does the Company establish and execute the risk management and firewall system within its conglomerate structure?	V		(3) The Company follows the “Standard Rules Governing Financial and Business Matters Between the Company and Its Affiliated Enterprises” for financial and business interactions.	No Difference
(4) Does the Company establish internal rules against insiders trading with undisclosed information?	V		(4) The Company has established the “Management of the prevention of insider trading” and “Codes of Ethical Conduct” to promote and prevent insider trading.	No Difference
3. Composition and Responsibilities of the Board of Directors				
(1) Has the Board formulated a diversity policy and	V		(1) the Company’s directors shall be responsible to	No Difference

Items	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
specific management objectives, and have they been implemented?			the Board of the Directors for the operation and arrangement of the Company’s governance system to ensure the directors will perform their duties according to the law, the Company’s regulation, and the resolution from the shareholders’ meeting. There are four directors and three independent directors currently. To truly implement the policy of diversity of board members, board members should possess the knowledge, skills and literacy required to perform their duties. Ability to: 1. Operation judgement. 2. Accounting and finance analysis ability. 3. Management ability. 4. Risk management ability 5. Knowledge of the industry. 6. Global aspect. 7. Leadership ability. 8. Decision making ability. The specific goal is to maximize the interests of shareholders and the company's long-term and stable development, and has been actually implemented.	
(2) Does the Company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?		V	(2) The Company has set up the Remuneration Committee and Audit Committee according to the law, but does not have any other functional committees.	No Difference
(3) Does the Company establish a standard to measure the performance of the Board, and implement it annually?	V		(3) The Company has established assessment rules for the Board of Directors’ performance and reviewed annually based on the speech performance.	No Difference
(4) Does the Company regularly evaluation the	V		(4) The Company has hired CPAs Jun-Yuan Wu and	No Difference

Items	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
independence of CPAs?			Yen-Hui Chen from KPMG who are not related parties of the Company and strictly independent. The Company has received independent statements from the CPA and the assessment of the independence was reviewed annually. Details as note1.	
4. As a TWSE/TPEX listed company, does the Company have set corporate governance (concurrent) unit or personnel in responsible for the concerned affairs (including but not limited to offering necessary materials for the directors and supervisors, executing matters pursuant to board of directors' resolutions, executing the corporate registration and change of registration, proceedings for the board of directors and shareholder meetings and so on)	V		<p>The Company assigned the director of accounting officer to act concurrently as the director of corporate governance through a meeting of board of directors on March 16, 2021.</p> <p>The corporate governance and the investor services unit are responsible for dealing with the following matters:</p> <ol style="list-style-type: none"> 1.Handling matters relating to board meetings and shareholders meeting; 2.Producing minutes of board meetings and shareholders meetings; 3.Assisting in onboarding and continuous development of directors; 4.Furnishing information required for business execution by directors; 5.Assisting directors with legal compliance; and 6.Other matters described or established in the articles of incorporation or contract. <p>The Company Secretary performed the assigned tasks in 2022 and participated 12 hours training sessions and the detail of training sessions are shown in note2.</p>	No Difference

Items	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
5. Does the Company establish communication channels and build a designated section on its web for stakeholders (including but not limited to shareholders, employees, customers, and suppliers, etc.), as well as handle all issues they care for in terms of corporate social responsibilities?	V		The Company has a designated spokesperson to handle all forms of communication with the stakeholder.	No Difference
6. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	V		The Company authorized “KGI Securities” as shareholder services agent.	No Difference
7. Disclosure of information (1) Does the company have a corporate website to disclose both financial standings and the status of corporate governance? (2) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)? (3) Does the Company announce and report the annual financial report within two months of the fiscal year end, and announce and report the financial reports for the first, second and third quarter and each month’s operating performance ahead of the required deadline?	V V		(1) The Company has set up a website for information disclosure: https://cht.yctc.com.tw (2) The Company has designated a specific person for data collection and disclosure. It has appointed a spokesperson in accordance with the regulation.	No Difference No Difference
		V	(3) At present, it is still complying with the announcement in accordance with the law.	No Difference
8. Is there any other important information to facilitate a better understanding of the company’s corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders,	V		(1) Employees are the best assets of the Company and their equity and benefits are especially important. In addition to labor and health insurance and travel arranged by the employee benefit committee which are required by the	No Difference

Items	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
directors’ and supervisors’ training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?			<p>law, all types of training are provided as well.</p> <p>(2) Care for employees: The Company’s management policies are based on the interests of employees, their quality of life, welfare and competitive compensation.</p> <p>(3) Investor relations: The Company has designated a spokesperson responsible for all forms of communication, as well as collection and disclosure of information. The Stock Department is also in charge of dealing with advice from stockholders.</p> <p>(4) Supplier Relationship: The Company maintains good relations with suppliers at all times and optimizes production cost.</p> <p>(5) Relationship with stakeholders: Stakeholders communicate with the Company and give proposals to protect their legal rights and interests. At present, the Company has designated a spokesperson and deputy spokesperson to handle issues and proposals submitted by shareholders.</p> <p>(6) Continuing education opportunities for directors: The Company will arrange these training courses for directors in the future.</p> <p>(7) Implementation of risk management policy and risk measurement standards: Various internal regulations are created for risk management and</p>	

Items	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
			<p>evaluation. The internal audit department periodically examines the implementation of the internal control system.</p> <p>(8) Implementation of customer policies: The Company maintains good relations with customers in accordance with internal management measures, and aims for customer satisfaction as part of its quality assurance policy.</p> <p>(9) Liability insurance for the Company’s directors: The Company has completed renewal in the specified period.</p>	
<p>9. According to the latest result of the Corporate Governance Evaluation System by the Corporate Governance Center of TWSE, explains the amendments or propose the priority measurements to the not improved items: Items need to be improved in the future: None. The company will face the impact of corporate governance on corporate operations, attach importance to shareholder rights and equal treatment of shareholders, implement corporate social responsibilities, and shape the corporate governance culture through effective board operations and credible and transparent information disclosure, thereby enhancing competitiveness. In the future, the company will continue to implement corporate governance to create maximum value for the company and shareholders. Note1: Items for assessment of the CPA’s independence for the last 2 years are shown below.</p>				

Items	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons	
	Yes	No	Description		
Evaluation Items				Evaluation Result	Compliant with Independence?
1.Does the CPA have a direct or significant/ indirect relation with the Company in financial interests?				No	Yes
2.Does the CPA have any financing or guarantee with the Company or its directors?				No	Yes
3.Does the CPA have a close business relations or potential employment relationship with the Company?				No	Yes
4.Does the CPA or members of the audit team hold the posts in the Company, such as the director, supervisor and officer or occupied a key position with significant influence on the auditing process?				No	Yes
5.Does the CPA offer non-audit service which could impact the auditing process for the Company?				No	Yes
6.Does the CPA act as a broker for the shares or other securities issued by the Company?				No	Yes
7.Does the CPA act as the company’ s defense attorney or represent the Company to negotiate with any third party over any dispute?				No	Yes
8.Does the CPA have kinship with the Company’ s directors, supervisors, or officers or any post with significantly influences on the auditing work?				No	Yes
Note2: 2024 Corporate Governance Supervisor Training Status					
Institution of training	Name of the training session	Period of training		Hours of training	
		Start	End		
Securities and Futures Institute	Practical Training for Directors and Supervisors (Including Independent) and Corporate Governance Managers – Taipei Class	2024/12/24	2024/12/25	12	
Securities and Futures Institute	Course Series for Directors, Supervisors and Corporate Governance Managers - Global Economic Outlook to 2025	2025/01/08	2025/01/08	3	
Securities and Futures Institute	Course series for directors, supervisors and corporate governance managers - Dual-axis transformation to strengthen organizational resilience - AI governance and sustainable governance	2025/01/10	2025/01/10	3	

(4) If the company has a compensation committee in place, the composition, duties, and operation of the remuneration committee shall be disclosed

1. Information on members of the Remuneration Committee

Identity		Qualification	Professional qualifications and experience	Compliance of independence (Note1)	Number of public companies where the person holds the title as a member of Remuneration Committee
Name					
Independent Director	Wei-Kuo Su (Convener)		He is a practicing lawyer in a domestic law firm with many years of experience in the field of legal practice, and is the convener of the company's compensation committee. For information on directors, please refer to p.11 of this Annual Report.	An independent director who is in compliance with the criteria for independence, not a director, supervisor, or employee of the Company or its affiliates; including but not limited to the person himself/herself, spouses or second-degree relatives; not holding shares of the Company ; not holding shares of the Company; not serving as a director, supervisor or an employee of a company with which the Company has a specific relationship; not having received any remuneration for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.	1
Independent Director	Chi-Ju Chen		He has served as the CEO of various private enterprises for many years, and has professional capabilities in business, finance and marketing, and provides good and effective advice to the board of directors and functional committees. For information on directors, please refer to p.10 of this Annual Report.	An independent director who is in compliance with the criteria for independence, not a director, supervisor, or employee of the Company or its affiliates; including but not limited to the person himself/herself, spouses or second-degree relatives; not holding shares of the Company ; not holding shares of the Company; not serving as a director, supervisor or an employee of a company with which the Company has a specific relationship; not having received any remuneration for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.	0

Independent Director	HUANG,CHE-WEN	<p>He is a certified public accountant in a domestic accounting firm, and has passed the college entrance examination for accountants. He has extensive experience in the fields of industry and securities management regulations. He is the convener of the audit committee of the company and coordinates the review of various proposals.</p> <p>For information on directors, please refer to p.11 of this Annual Report.</p>	<p>An independent director who is in compliance with the criteria for independence, not a director, supervisor, or employee of the Company or its affiliates; including but not limited to the person himself/herself, spouses or second-degree relatives; not holding shares of the Company ; not holding shares of the Company; not serving as a director, supervisor or an employee of a company with which the Company has a specific relationship; not having received any remuneration for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.</p>	0
Independent Director	LIN, FU-LAI (Note 2)	<p>Lin is a professor of finance and banking at Daye University and holds a PhD from the Institute of International Economics at National Chung Cheng University. He has extensive experience in financial research and industry-related fields, and possesses business, financial and market expertise to provide sound and effective advice to the Board and its functional committees.</p> <p>For information on directors, please refer to p.11 of this Annual Report.</p>	<p>An independent director who is in compliance with the criteria for independence, not a director, supervisor, or employee of the Company or its affiliates; including but not limited to the person himself/herself, spouses or second-degree relatives; not holding shares of the Company ; not holding shares of the Company; not serving as a director, supervisor or an employee of a company with which the Company has a specific relationship; not having received any remuneration for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.</p>	0

Note 1: Compliance of the criteria for independence: Including but not limited to whether they, their spouses, second-degree relatives serve as a director, supervisor or employer in the Company or affiliates; the proportion of shares held by the independent director himself/herself, their spouses or second-degree relatives (or in the name of others); whether the independent director serves as a director, supervisor or an employee of a company with which the Company has a specific relationship (refer to Subparagraphs 5 to 8, Paragraph 1, Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange); and amount of remuneration receive for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.

Note 2: LIN,FU-LAI was elected on Dec. 25, 2024. The company added one more seat for independent director.

2. Responsibilities of the Remuneration Committee

The Remuneration Committee shall exercise the care of a prudent manager to fulfill the following duties, and offer recommendations for discussion by the board of directors:

- (1) Regular review of Remuneration Committee foundation principles and recommendation of changes.
- (2) Establish and review regularly the annual and long-term performance targets outlined for the Company's directors and managers, and the policies, systems, standards, and structures of their remuneration.
- (3) Evaluate on a regular basis the accomplishment of performance targets by the Company's directors and managers, and determine the details and amounts of individual compensation.

3. Operation status of the Remuneration Committee

- (1) There are 4 members in the Company's Remuneration Committee.
- (2) Current Term: From June 19, 2024 to June 18, 2027. The Remuneration Committee held 2 meetings in the recent year up to the date of printing of the annual report, the qualifications and attendance of the Committee are shown as follows:

Title	Name	In-person Attendance	By Proxy	In-person Attendance Rate (%)	Remarks
Convener	Wei-Kuo Su	2	0	100%	Continue in office on June 19, 2024.
Member	HUANG,CHE-WEN	2	1	100%	Elected on June 19, 2024.
Member	Chi-Ju Chen	2	0	100%	Continue in office on June 19, 2024.
Member	LIN, FU-LAI	2	0	100%	Elected on December 25, 2024. Add one more seat.

Other mentionable items:

1. If the board of directors declines to adopt or modifies a recommendation of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the remuneration committee's opinion (e.g., the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified): None.
2. Resolutions of the remuneration committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.
3. Discussed items and resolutions result:

Session	Items	Resolutions
The 2st meeting of the 6 th session on Mar. 14, 2025	1.Proposal of the Company's directors and employees' remuneration. 2.Evaluation of the reasonableness of the salary, remuneration and bonuses of the Company's managers-level and above personnel.	Approved by all members.

		3. Appointment of managers of each business unit.	
	The 3rd meeting of the 6 th session on Nov. 7, 2025	1. Evaluation of the reasonableness of the Company's salary and remuneration for directors, independent directors, financial managers and manager-level personnel.	Approved by all members.
	The 4nd meeting of the 6 th session on Mar. 12, 2026	1.Proposal of the Company's directors and employees' remuneration. 2.Evaluation of the reasonableness of the salary, remuneration and bonuses of the Company's managers-level and above personnel.	Approved by all members.

(5) Information on the implementation of sustainable development initiatives and climate-related matters.

(i) Implementation of sustainable development promotion and difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof

Promotion	Implementation			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	Description	
1. Has the company constructed a governance structure to promote sustainable development and established a dedicated (part-time) unit for the promotion of sustainable development, which is managed by senior management by authorization of the Board of Directors and is supervised by the Board of Directors?		√	The company's management team cooperates with the promotion of sustainable development, and conducts research and development of relevant effective governance structures, including the establishment of executive units, separation of powers and responsibilities, work plan content, reporting procedures, and supervision and optimization procedures, the promotion time point will be completed steadily within the time schedule set by the competent authority.	No Difference
2. Did the company assess the risk of environmental, social, and governance (ESG) issues in relation to company operations based on the materiality principles and establish policies or strategies in relation to risk management?		√	The main contents of the company's assessment are intended to be sustainable environmental issues such as water, air and carbon emissions, social responsibility and public welfare issues such as labor rights and human rights, and management and information disclosure issues.	No Difference
3. Environmental issues (1) Does the company have an appropriate environmental management system established in accordance with its industrial characteristics?	√		(1) The main contents of the company's assessment are intended to be sustainable environmental issues such as water, air and carbon emissions, social responsibility and public welfare issues such as labor rights and human rights, and management and information disclosure issues.	No Difference

Promotion	Implementation			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	Description	
(2) Is the company committed to enhancing the utilization efficiency of energy and use renewable materials that are with low impact on the environmental?	V		(2) The company's documents have been paperless and electronically signed for many years, effectively reducing paper waste.	No Difference
(3) Did the Company assess the present and future potential risks and opportunities of climate change on the Company and take actions to related issues?	V		(3) In response to the high temperature office environment caused by the rise in global temperature, in addition to strengthening indoor ventilation, we also formulate internal regulations for turning on the air conditioner after reaching a certain temperature.	No Difference
(4) Did the Company produce statistics on the GHG emissions, water consumption, and total waste in the last two years? Has the company established policies for energy conservation, carbon reduction, GHG reduction, water conservation, and waste management?		V	(4) Up to now, the company has not calculated the amount of greenhouse gas emissions, water consumption and total weight of waste in the past two years, and has formulated and completed policies for greenhouse gas reduction, water consumption reduction or other waste management.	No Difference
4. Social issues (1) Has the company developed related management policies and procedures in accordance with related laws and the International Bill of Human Rights?	V		(1) The company abides by relevant labor laws and regulations to protect the legitimate rights and interests of employees, and adopts the form of two-way communication in company policy promotion and employee management, so that employees can fully understand the company's business philosophy, and make the opinions between employees and management to be fully and effectively communicated. In protecting the rights of employees, care	No Difference

Promotion	Implementation			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	Description	
(2) Has the company established and implemented reasonable employee welfare measures (including remuneration, leave, and other benefits) and appropriately reflected business performance and achievements in the remuneration for employees?	V		superior to the standards of the country's labor laws. (2) The employee leave system is clear and complies with the provisions of the Labor Standards Law. In addition, the company encourages the arrangement of leave and promotes legitimate leisure activities; the company has established a welfare committee, which communicates through regular meetings of labor and capital committees, providing the most appropriate travel and gift voucher points. The remuneration system is negotiated by both employers and employees according to the functions and abilities of the employees, and is formulated in the company's articles of incorporation to allocate employee remuneration systems based on business performance (pre-tax net profit 1%~10%)	No Difference
(3) Does the company provide employees with a safe and healthy work environment and regular safety and health education?	V		(3) The company employs internal dedicated cleaning personnel to provide a comfortable office environment for all employees. The fire-fighting facilities pass the inspection every year and completely smoke-free to ensure group safety; until the closing date of the 2023 annual report, the company has no record of occupational accident reporting.	No Difference
(4) Has the Company established effective career development and training plans for employees?	V		(4) On the day of the new employee's registration, the human resources department will introduce the environment and conduct general education	No Difference

Promotion	Implementation			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	Description	
(5) Did the company comply with the related laws and regulations and international standards regarding the customer health and safety, customer privacy, marking communication, and labeling of its products and services and establish policies to protect the rights and interests of customers or clients and procedures for grievances?	V		and training on the company's internal regulations, and then hand it over to the supervisor of the incumbent department for functional education and training. The development of employees is mainly based on the suitability of talents, and does not need to be allocated by supervisors due to gender, nationality, or sexual orientation.	No Difference
(6) Has the company established policies for management to request suppliers to comply with the relevant laws and regulations of environmental protection, occupational safety and health, and labor human rights? Does the company keep track on the implementation of such policies?	V		(5) The company is in the electronic component industry, and its customers are mainly module and brand owners in the electronic industry. For this reason, the company has a customer service department and a business department to provide a transfer channel for exchanges and interactions. (6) If the company finds that its suppliers are involved in violations of corporate social responsibility, such as major environmental violations, legal violations, commercial credit concerns, environmental health and safety concerns, or labor environments and regulations that violate the spirit of humanity, it will consider temporarily or terminating business dealings with them.	No Difference

Promotion	Implementation			Difference from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	Description	
5. Did the company, following internationally recognized guidelines, prepare and publish reports such as its corporate sustainability responsibility report to disclose non-financial information of the company? Did the company apply for assurance or guarantee of such reports to a third party certification body?	V		The company has prepared a sustainability report, but the aforementioned report has not yet received confirmation or assurance from a third-party verification body.	No Difference
6.If the company has established own corporate social responsibility guidelines in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”, please state the current Sustainable Development practice and any deviations from the “Best Practice Principles” The company has established a code of conduct for sustainable development, and there are no significant differences between our operations and the established code.				
7. Other important information that helps understand the implementation of sustainable development: The parent company has completed its sustainability report for this year and established a sustainability committee, proceeding in accordance with the schedule required by the competent authorities, with no significant discrepancies.				

(ii) Climate related information :

Implementation status of climate-related information

project	Execution situation
1. Describe the board of directors and management's oversight and governance of climate-related risks and opportunities.	1 In response to the high degree of uncertainty in climate and the rapid changes in policies and markets, and to promptly grasp and assess the potential impacts of climate change, our company regularly convenes senior executives from various departments to identify major climate risks and opportunities. At the same time, we

will further assess the risks that floods, droughts, typhoons and high temperatures may bring to each operating site, in order to grasp the climate change and market dynamics of the external environment and to more comprehensively consider the overall operation strategy planning.

The Audit Committee meets quarterly to discuss relevant issues and regularly hears reports from the head of internal audit on the design and effectiveness of the internal audit system for climate-related risks, as well as audit findings. The Board of Directors has established a "Sustainability Committee", which meets quarterly to formulate, promote and strengthen action plans and capital expenditures for the sustainable development (including climate-related issues) of the Group's companies, review, track and revise the implementation and effectiveness of sustainable development, and report to the Board of Directors.

The committee also has working groups composed of senior executives, including the Sustainable Environment Group, which is responsible for environmental management systems, compliance with environmental laws and regulations and international standards, assessment of sustainable transformation, improvement of resource utilization, climate change response mechanisms, and the establishment of dedicated environmental management units or personnel. It also holds inter-departmental meetings from time to time to discuss and coordinate with each other in order to achieve the goal of environmental sustainability. The Risk Management Team is responsible for the risk management policies and procedures of all companies within the group, including climate-related risk issues, the latest legal regulations on climate risks in the industry, and the updated identification results of climate risks and opportunities. The Risk Management Team established a "Core Risk Governance Policy" to integrate climate change risk management into the overall risk management process of the consolidated company.

<p>2. Describe how the identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, and long-term).</p> <p>3. Describe the financial impact of extreme climate events and transitional actions.</p>	<p>In addition, other functional committees are also responsible for the governance of some climate-related issues. The "Compensation Committee" meets every six months to discuss, evaluate and review the compensation of managers for ESG-related performance (including the management of climate change-related issues), and incorporates climate-related goals and the degree of achievement into the performance evaluation and compensation system of senior executives in order to monitor the achievement of climate-related goals. By linking the incentive system with the results of climate change management, management can be encouraged to operate the company in a way that is both profitable and sustainable. This will enable the company to achieve its sustainability goals and create value for investors and stakeholders.</p> <p>2. Our company is actively developing solutions in the hope of reducing the operational and financial impact of climate change and enhancing the organization's climate resilience. The assessment defines the short term as within 3 years, the medium term as 3 to 5 years, and the long term as more than 5 years, to evaluate the potential operational and financial impact of relevant climate risks and opportunities on the company, in order to plan various actions to address climate-related risks and opportunities.</p> <p>3. The financial impact of extreme weather events: Through internal discussions, inventory and assessment, our company has identified potential risks to the production or transportation stages from floods, droughts, changes in precipitation patterns and extreme changes in climate patterns. Heavy rainfall and flooding can cause operational shutdowns and equipment damage, resulting in temporary disruptions to shipments. Drought and water shortages will affect the normal operation of production lines. When water is scarce, it is necessary to maintain supply by reducing water usage, transporting water across regions by water trucks, or transferring goods from other factories, which will increase operating costs.</p> <p>The financial impact of transformation initiatives : Under the risks of</p>
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<p>4. Explain how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.</p>	<p>transformation, the transition to a low-carbon economy may face extensive policy and regulatory, technological and market changes. Based on the nature, speed, and focus of the aforementioned changes, within the timeframe of the analysis, carbon fees and total greenhouse gas emissions controls, renewable energy regulations, and shifts in consumer preferences may increase operating costs or decrease sales volume. Considering the company's ongoing research and development and the diversification of related products, market sales have not been significantly affected under various circumstances. Therefore, the company focuses on the analysis of operating costs. In the context of low-carbon transition, carbon pricing will have a financial impact on the company, leading to increased operating and supply chain costs. By implementing energy conservation and carbon reduction projects, our company strives to minimize the climate impact of energy consumption, water consumption, and waste through our operations and supply chain. Improve energy efficiency and invest in green energy equipment. And invest in green product research and development to meet consumer needs in order to address these transformation risks.</p> <p>4. The board of directors is the highest decision-making body for risk control in all companies within the group and directly supervises the risk governance structure of each company within the group. To improve risk assessment and enhance management capabilities, the Board will establish a Risk Management Team under the Sustainable Development Committee, which will be responsible for identifying and managing risks to the company's operations, including physical and transformation risks that may arise from climate change, and will lead the planning of relevant response measures. It also established "core risk governance policies" to control the risks that may arise from various businesses within an acceptable range and to establish sound risk management operating principles.</p> <p>Based on the business scope of each department, the risk management team conducts risk identification and analysis in seven major areas: operations, finance, country, legal compliance, ESG, human resources,</p>
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<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenario used, parameters, assumptions, analytical factors, and key financial impacts should be described.</p>	<p>and cybersecurity. It also updates the annual major risk identification matrix. Based on the risk identification results, each department develops response strategies, integrates and manages risks that may affect operations and profitability, and submits a management implementation and risk control report to the board of directors at least once a year. The team also monitors and reviews the risk management implementation of the management team in order to strengthen the company's health.</p> <p>5. While scenario analysis cannot predict the future, it can help companies better understand how climate change is affecting them. Essentially, scenario analysis is an important tool for strategic planning, risk management, and assessing a company's strategic resilience. Our company conducts qualitative and quantitative analyses of climate models throughout the value chain to assess resilience to climate change risks under different external conditions.</p> <p>Parameters, assumptions and analysis factors</p> <ol style="list-style-type: none"> 1. The current operating and value chain status of our company is derived using historical data models. 2. This model combines the company's physical and business data. <ul style="list-style-type: none"> Entity data includes the quantity and procurement location of raw materials, the location of operating sites, and the production volume and transportation method of finished products. Business data, including sales revenue and profits broken down by market. 3. Contextual analysis is constructed using publicly available data sources. 4. Given the complexity and uncertainty of how one risk affects other risks, each risk factor is an independent model, without taking into account the dependence and offsetting effects between risks. <p>The risk classification adopted by our company is consistent with the recommendations of TCFD, and we have simulated and assessed the potential impact of transformation and entity risk factors on the company.</p>
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<p>6. If there is a transition plan to address climate-related risks, describe the details of the plan and the indicators and objectives used to identify and manage physical and transitional risks.</p>	<p>Transition risk Under the risks of transformation, the transition to a low-carbon economy may face extensive policy and regulatory, technological and market changes. Based on the nature, speed, and focus of the aforementioned changes, within the timeframe of the analysis, total greenhouse gas emissions control and carbon fees, renewable energy regulations, and shifts in consumer demand and preferences may increase operating costs or decrease market sales. Considering that the company already has low-carbon products on the market and continues to conduct research and development and expand the diversity of related products, the market sales have not been significantly affected under various circumstances. Therefore, the company focuses on the analysis of operating costs.</p> <p>physical risk Real-world risks can be immediate or long-term; immediate risks have already occurred. Long-term risks are more likely to emerge in the middle of this century and beyond. The company conducts a scenario analysis of entity risks to understand the impact of climate-related risks on its business, strategy, and financial planning.</p> <p>6. To achieve net-zero emissions, the Company will formulate a low-carbon transition plan, which will reduce direct emissions from operations (Category 1), indirect emissions from energy use (Category 2), and indirect emissions from the value chain (Category 3). The execution content includes :</p> <ol style="list-style-type: none"> 1. Continuously and proactively reduce carbon emissions: Develop advanced technologies and improve energy productivity and efficiency to minimize carbon emissions during the manufacturing and product use stages. 2. Use renewable energy : Significantly increase the proportion of renewable energy used and extend it to the value chain to support the low-carbon energy transition with concrete actions. 3. Investing in net-zero technology : Invest in net-zero emission
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<p>7. If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.</p> <p>8. If climate-related targets are set, information should be provided including the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the annual progress targets. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant objectives, the source and quantity of the carbon reduction credits offset or the quantity of renewable energy certificates (RECs) should be specified.</p>	<p>technologies and participate in carbon offset projects to offset unavoidable or still subject to reduction technology limitations in carbon emissions.</p> <p>For details regarding the indicators and targets used by our company to identify greenhouse gas emissions, please refer to point 9. The indicators and targets used to identify and manage entity risks and transformation risks are as follows:</p> <ol style="list-style-type: none"> 1. Transition risk : The amount and percentage of business activities affected by the low-carbon economic transition. 2. physical risk : The amount and percentage of assets affected by climate change (including floods and droughts). <p>7. To drive low-carbon investment, enhance energy efficiency, and improve internal carbon reduction capabilities, the company plans to establish an internal carbon pricing system. The plan will optimize carbon reduction recommendations and decisions for the plant area, further integrating KPIs with bonuses for senior executives and colleagues to ensure greenhouse gas reduction targets are met. In the future, it will be linked to core businesses to extend the management of the group's overall carbon dioxide emissions.</p> <p>8. Our company is committed to environmental protection and hopes to create a harmonious win-win situation for the economy and the environment through a green operating model that maximizes production efficiency and minimizes environmental impact. The three-phase green action plan aims to improve ecological benefits in four aspects—energy conservation, water conservation, waste reduction, and greenhouse gas reduction—through source reduction and efficiency improvement, thereby contributing to a sustainable environment. The process will be overseen by the Sustainable Development Council. Please refer to point 9.1-2 below for the planning timeline and progress of greenhouse gas emission reduction. At this stage, our company does not use the purchase of renewable</p>
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energy certificates as a means of carbon reduction. At present, we still prioritize self-generation and self-consumption of renewable energy. We are gradually building renewable energy power generation equipment in a phased manner by taking stock of available space. Our Vietnam plant has established a solar photovoltaic business to produce green electricity.

9. Greenhouse gas inventory and confidence status, reduction targets, strategies and specific action plans (to be filled in separately in 1-1 and 1-2).

9. Please refer to the following instructions.

1-1 Recent Two-Year Greenhouse Gas Inventory and Confirmation Status

Greenhouse gas inventory information: Specify the greenhouse gas emissions (tons of CO₂e), concentration (tons of CO₂e/million yuan) for the most recent two years, and the scope of the data.

The scope of information to be disclosed according to the sustainable development roadmap for listed companies includes: The progress is shown in Appendix 1-1.

1. The investigation of the parent company should have begun in 2025, and the investigation has been completed. Verification will be conducted in 2027.

2. The consolidated financial statements of subsidiaries should be audited starting in 2027 and verified in 2029.

The greenhouse gas inventory figures for the most recent two years are as follows:

Explanation of greenhouse gas emissions and related management policies for the past two years

year		Yr. 2024		Yr. 2025	
Project (Unit)		Emissions (tons of CO ₂ e)	Intensity (tons of CO ₂ e / NT\$ million in revenue)	Emissions (tons of CO ₂ e)	Intensity (tons of CO ₂ e / NT\$ million in revenue)
The company	Category 1	-	-	-	-
	Category 2	78.54	0.1125	78.05	0.1048
	Category 3	The investigation has not yet been completed.			
	Subtotal	78.54	0.1125	78.05	0.1048
Consolidated	Category 1	The investigation has not yet been completed.			

financial statements of all subsidiaries	Category 2			
	Category 3			
	Subtotal			
total		78.54	0.1125	78.05

illustrate: In 2024, our company completed the inventory of Category I and Category II. In 2024, our company's total greenhouse gas emissions from Category I and Category II were 78.54 tons of CO2e. In 2025, our company's total greenhouse gas emissions from Category I and Category II were 78.05 tons of CO2e, mainly from electricity emissions in Category II. To continue to meet international reduction trends, our company tracks reductions through the Sustainable Development Council, and has established a solar photovoltaic business unit at our Vietnam plant to produce green electricity.

Water consumption and management policy implementation in the past two years

year	Yr.2024		Yr.2025	
Project (Unit)	Water consumption (metric tons)	Water intensity (metric tons/million RMB turnover)	Water consumption (metric tons)	Water intensity (metric tons/million RMB turnover)
The company	655.08	0.9381	726.33	0.9748
Consolidated financial statements of all subsidiaries	The investigation has not yet been completed.			
total	655.08	0.9381	726.33	0.9748

illustrate: Our company has long been concerned with water resource conservation and environmental protection issues. In terms of water conservation plans, we start by fully implementing water conservation in daily life to make greater use of available water resources. Our company completed the water footprint audit of the parent company in 2024.

Explanation of Waste Generation and Management Policies in the Past Two Years

year	Yr.2024	Yr.2025
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Project (Unit)	Hazardous waste (metric tons)	Non-hazardous waste (metric tons)	Total weight (metric tons)	Waste volume (metric tons/million RMB turnover)	Hazardous waste (metric tons)	Non-hazardous waste (metric tons)	Total weight (metric tons)	Waste volume (metric tons/million RMB turnover)
The company	0	5.76	5.76	0.0082	0	5.28	5.28	0.0071
Consolidated financial statements of all subsidiaries	The investigation has not yet been completed.							
total	0	5.76	5.76	0.0082	0	5.28	5.28	0.0071

illustrate: Our company is committed to environmental protection and has set waste reduction KPIs. The Sustainable Development Committee conducts annual performance reviews. To achieve sustainable resource reuse, our company's waste treatment principle prioritizes in-plant reuse to reduce the use of raw materials; secondly, it prioritizes recycling; and only lastly, it adopts incineration or landfill methods.

1-1 Schedule

Greenhouse Gas Inventory and Verification Schedule of Yeh-Chiang Technology and its Subsidiaries

Project	The company			Consolidated subsidiaries			Board of Directors Supervision and Control
	Timeline of investigation (before Q4, 2026)	Verification Timeline (before Q4, 2028)	progress description	Timeline of investigation (before Q4, 2027)	Verification Timeline (Before Q4, 2029)	progress description	
1. Establish dedicated (part-time) units and assess the number of dedicated (part-time) personnel and their scope of responsibilities.	2025. Q4	2028. Q2	The investigation has been completed. Verification is planned for 2027.	2027. Q1	2029. Q2	The plan was to conduct an inspection in 2027 and to verify it in 2029.	Quarterly Reporting
2. Establishing internal verification units and personnel	2025. Q4	2028. Q2		2027. Q1	2029. Q2		
3. Talent training	2026. Q1	2028. Q2		2027. Q1	2029. Q2		
4. Strategic Objectives	2025. Q4	2025. Q2		2027. Q1	2029. Q2		

5. Control Mechanism	2025. Q4	2028. Q2		2027. Q1	2029. Q2			
6. Internal investigation	2026. Q1	2028. Q2		2027. Q1	2029. Q2			
7. External Validation Plan	2026. Q2	2028. Q2		2027. Q1	2029. Q2			
8. Planning Content of the Report	2026. Q2	2028. Q2		2027. Q1	2029. Q2			
9. Greenhouse Gas Inventory	2026. Q1	2028. Q2		2027. Q1	2029. Q2			
(1) Set the boundaries of the inspection, identify emission sources and identify the scope of disclosure.	2026. Q1	2028. Q2		2027. Q1	2029. Q2			
(2) Complete the emissions check.	2026. Q2	2028. Q2		2027. Q1	2029. Q2			
(3) Preparation, distribution and document management of the initial inspection report.	2026. Q2	2028. Q2		2027. Q1	2029. Q2			
(4) Conduct verification procedures (including internal verification and external verification).	2026. Q1	2028. Q2		2027. Q1	2029. Q2			
(5) Internal auditors track and verify whether the relevant operations are indeed carried out and completed according to the plan.	2026. Q3	2028. Q2		2027. Q2	2029. Q2			
(6) Complete the construction of relevant information systems.	2025. Q4	2028. Q2		2027. Q1	2029. Q2			

1-2 Greenhouse gas reduction targets, strategies and specific action plans

Describe the baseline year for greenhouse gas reduction and its data, reduction targets, strategies, specific action plans, and the status of achieving the reduction targets.

	Yr. 2026	Yr. 2027	Yr. 2028	Yr. 2029	Yr. 2030	expected goals	Responsible unit	Implementation related units
economic aspect (GRI 200 series)								
GRI 205 : Anti-corruption policy	The revised anti-corruption policy and code of conduct were released, an anonymous whistleblowing channel was established, and all staff training was conducted.	Extending this to the supply chain, major suppliers are required to sign integrity pledges, with the goal of increasing the coverage of employee and supplier integrity pledges to 100% annually.				The company's integrity has improved, with zero major corruption incidents occurring; 100% of employees have received anti-corruption training, and 100% of suppliers have signed integrity commitments; a system has been established for the board of directors to submit an anti-corruption audit report at least once a year to quantify the effectiveness of integrity management (e.g., the number of reported cases and the timeliness of their handling).	Sustainability Committee	Factories
GRI 204 : Sustainable supply chain management	Establish supplier sustainability codes of conduct and evaluation standards, including "Integrity Commitment," "Confidentiality Agreement," and "Environmental and Social Responsibility Commitment."	The plan involves requiring key suppliers to sign commitments to achieve 100% coverage in phases, and implementing third-party certifications (such as RBA certification or ISO standards).				Supply chain sustainability risks have been significantly reduced, with 100% of key suppliers signing corporate social responsibility commitments; 100% of key suppliers passing sustainability audits or certifications; supplier environmental and social non-compliance items decreasing annually; and zero major supply chain disruptions; building a reputation for responsible procurement helps improve customer and investor confidence.	Sustainability Committee	Factories
Environmental aspect (GRI 300 series)								

<p>GRI 305 : Greenhouse gas reduction strategies</p>	<p>The parent company completed its greenhouse gas inventory and set carbon reduction KPIs.</p>	<p>The parent company and its subsidiaries completed their greenhouse gas inventory and achieved the parent company's target of reducing greenhouse gas emissions by 5%.</p>	<p>The parent company and its subsidiaries have achieved the 5% reduction target, completed the greenhouse gas inventory and confirmed its effectiveness.</p>	<p>The parent company and its subsidiaries have achieved the 5% reduction target, completed the greenhouse gas inventory and confirmed its effectiveness.</p>	<p>The parent company and its subsidiaries have achieved the 5% reduction target, completed the greenhouse gas inventory and confirmed its effectiveness.</p>	<p>Operating carbon intensity will decrease year by year, with Scopes 1+2 emission intensity reduced by more than 20% within five years; greenhouse gas inventory reports will be disclosed regularly each year and verified by third parties; energy costs will be reduced and energy efficiency will be improved (e.g., energy consumption per unit of production will be reduced by 5% annually); carbon tax or carbon fees risks will be reduced in the long term, and corporate climate resilience will be strengthened.</p>	<p>Sustainability Committee</p>	<p>Factories</p>	
<p>GRI 302 : Energy Management and Renewable Energy</p>									
<p>GRI 303 : water resources management</p>	<p>A comprehensive inventory of water usage and wastewater disposal in each factory area was conducted, and water conservation and wastewater recycling targets were set.</p>	<p>The main production bases have introduced wastewater treatment and reuse equipment, prioritizing the achievement of a 50% industrial wastewater recycling and reuse rate, and optimizing process water efficiency to reduce water consumption.</p>	<p>Extend best practices to all plant areas, establish rainwater harvesting or greywater systems, increase the utilization rate of alternative water sources for non-process uses, and strive to achieve zero or near-zero wastewater discharge in key plant areas.</p>	<p>Total water consumption will decrease year by year, and the company's total water consumption will decrease by 15-20% within five years; the wastewater recycling rate in the plant area will reach more than 80%, and some plant areas will achieve zero discharge; ensure zero environmental violations caused by excessive discharge; improved water resource utilization efficiency can reduce water expenses and alleviate the local water environment burden.</p>	<p>Sustainability Committee</p>	<p>Factories</p>			

<p>GRI 306 : waste 2020</p>	<p>Establish a cross-departmental circular economy working group to take stock of the sources and baseline data of waste generation in each factory area, and formulate an overall waste reduction strategy and annual KPIs (e.g., a 2% reduction in waste intensity each year).</p>	<p>Prioritize implementing source reduction measures in the production process (such as improving processes to reduce waste).</p>	<p>Optimize waste sorting and treatment equipment in each plant area to improve the recycling rate of waste materials within the plant; for waste that cannot be internally recycled, find external recycling solutions (such as cooperating with recycling companies to convert waste into recycled materials).</p>	<p>A comprehensive assessment of the effectiveness of waste reduction policies is needed to ensure that cumulative waste reduction targets are achieved (e.g., a total reduction of waste intensity of approximately 10% or more within five years).</p>	<p>Waste generation intensity (kilograms of waste per unit of output) is projected to decrease year by year, accumulating a reduction of approximately 10-12% over five years. Waste reuse/recycling rates will significantly increase (e.g., to over 90%), and the proportion of waste ultimately disposed of (landfill or incineration) will decrease year by year. These indicators allow for the quantitative assessment of the effectiveness of waste reduction strategies, while simultaneously reducing waste disposal costs and enhancing a company's environmental image.</p>	<p>Sustainability Committee</p>	<p>Factories</p>	
<p>GRI 413 : local community 2016</p>	<p>The board of directors discussed and approved the implementation of the project plan, with the clear objectives of educational support and environmental protection.</p>	<p>Plan a community service activity (such as a senior care center or a community tree planting event).</p>	<p>Foster a culture of integration between the company and the community, encouraging employees to actively participate in local community service as volunteers. Establish a volunteer leave system or reward mechanism to ensure employees have a fixed number of paid hours each year dedicated to community service (such as community cleaning, caring for the vulnerable, and environmental conservation). Simultaneously, the company can lead annual community day events, inviting local residents, schools, and employees to participate and promote exchange and cooperation. Examples include community clinics, open days at the company premises, and family days, enhancing the community's understanding and trust</p>	<p>Sustainability Committee</p>	<p>Factories</p>			

				in the company.		
social aspect (GRI 400 series)						
GRI 403 : Occupational safety and health	Establish occupational safety and health management system and pass ISO 45001 occupational safety and health certification; formulate a "zero accident plan" goal.	Implement plant-wide safety inspections and drills, improve employee health management (including regular medical checkups and occupational disease prevention), and continuously improve industrial safety equipment.	Implement employee safety behavior observation programs and reward mechanisms, link occupational safety performance with departmental assessments, and require major suppliers to adopt occupational safety management to extend the scope of safety assurance.	Zero serious occupational injury incidents (resulting in death or permanent injury); the rate of recorded and reportable occupational injuries has decreased year by year, with the goal of reducing the total incidence of work-related injuries by more than 50% within five years; 100% of all employees receive safety training every year, with each employee receiving an average of no less than 8 hours of training; continuous compliance with regulations and zero occupational safety penalties, ensuring that employees work in a safe and healthy environment.	Sustainability Committee	Factories
GRI 404 : Talent cultivation and development	Establish a talent training system and assess training needs, set annual training hour targets (e.g., no less than 10 hours per person), and implement a new employee mentorship system to enhance integration.	培訓總時數提升10%，並開展後備幹部領導力計畫，加強跨部門輪調與高潛力人才計畫		Total training hours increased by 10%, and a leadership development program for reserve cadres was launched, along with strengthened cross-departmental rotations and high-potential talent programs.	Sustainability Committee	Factories

<p>GRI 405 : Diversity, Inclusion and Equal Opportunities</p>	<p>The senior management declared its goal of diversity and inclusion, revised the board selection policy to incorporate gender diversity considerations, and set a quantitative target to increase the percentage of women in management positions.</p>	<p>By combining internal training with external recruitment, we will increase the proportion of women and disadvantaged groups in human resource recruitment, aiming to increase the percentage of female employees by at least 2% annually, and to have female successors in key positions.</p>	<p>The board of directors will add at least one female director, and the percentage of women in senior management will increase by, for example, 50% compared to the baseline year (from 10% to 15%).</p>	<p>The board of directors has at least one female member (or accounts for 30% of the total); the proportion of women in middle and senior management positions is increased to more than 20% (the growth rate is set according to the benchmark); annual salary fairness audits are conducted, and the gender pay gap is less than 5%; employee surveys show increased diversity and satisfaction, making the company image more inclusive and helping to attract more outstanding talents.</p>	<p>Sustainability Committee</p>	<p>Factorie s</p>	
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(6) Ethical Corporate Management:

Item	Implementation Status			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
1. Establishment of ethical corporate management policies and programs				
(1) Does the company formulate ethical corporate management policy that approved by the board of directors, and declare its policies and procedures in its guidelines and external documents, as well as the commitment from its board and top executives to implement the policies?	V		(1) The Company has established the “Integrity Operations Code” and is operated based on the honest policy.	No Difference
(2) Has the company established an evaluation mechanism to assess the unethical conducts risk, and regularly analyzes and evaluates business activities with high potential unethical conducts, and formulates a precaution plan which at least covered listed activities stated in Article 2, Paragraph 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?	V		(2) The Company has outlined the rules for preventing dishonest behavior which clearly stated the operating procedure, behavior guideline, discipline for violation and appealing system. It is actively implemented.	No Difference
(3) Does the company establish policies to prevent unethical conduct with clear statements regarding relevant procedures, guidelines of conduct, punishment for violation, rules of appeal, the commitment to implement the policies, and the policy regularly?	V		(3) The Company has requested all employees to No Difference decline gifts that could cause conflict of interest. All employees are required to keep the Company’s trade secrets and others confidential.	No Difference
2. Fulfill operations integrity policy				
(1) Does the company evaluate business partners’ ethical records and include ethics-related clauses in business contracts?	V		(1) The Company utilizes an assessment system for its customers and suppliers. The rights and obligations of both parties are detailed in the	No Difference

Item	Implementation Status			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
(2) Does the company establish an exclusively dedicated unit supervised by the Board to be in charge of corporate integrity, and regularly (at least once a year) report to the Board about the implementation of ethical corporate management policy and the plan against unethical conducts?	V		contract, including a confidentiality clause. (2) Our company has established a dedicated unit to promote corporate integrity, which is comprised of the "Sustainability Governance Team" under the "Sustainability Committee." This team is responsible for promoting corporate governance matters such as integrity in business operations, anti-corruption, anti-bribery, and legal compliance within the Group, and reports on its implementation to the Company's Board of Directors annually. Each department strives to fulfill its corporate social responsibility within its respective scope of duties.	No Difference
(3) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	V		(3) The Company's Human Resources and Auditing units provide the proper communication channel for individuals who intend to report incidents while keeping their identity confidential.	No Difference
(4) Has the company established effective systems for both accounting and internal control to facilitate ethical corporate management, and audit the implementation of preventing unethical conduct, either by internal auditors or CPAs on a regular basis?	V		(4) The Company has set up internal audit plan. The internal auditing unit performs the audit plan accordingly.	No Difference
(5) Does the company regularly hold internal and external educational trainings on operational integrity?	V		(5) The Company makes sure the employees have followed the honest policy in daily operation, and promote related information irregularly via	No Difference

Item	Implementation Status			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Description	
			emails.	
3. Operation of the integrity channel				
(1) Does the company establish both a reward punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up?	V		(1) The Company has set up standard procedure for handling employee complaint and guidelines for ethical behavior. Employees may report any violation of honest operation via phone or email.	No Difference
(2) Does the company establish standard operating procedures for confidential reporting on investigating accusation cases?	V		(2) The Company handles the violation report seriously with caution and confidentiality. We would review and verify with care.	No Difference
(3) Does the company provide proper whistleblower protection?	V		(3) The Company will keep the confidentiality of the prosecutor to prevent any inappropriate situation such as dismissal or retaliation.	No Difference
4. Strengthening information disclosure Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?	V		The Company has disclosed relevant information on corporate social responsibility in its annual report and on its website.	No Difference
5. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: No Difference.				
6. Other important information to facilitate a better understanding of the company’s ethical corporate management policies (such as review and revision of regulations): The Company has set up internal audit system and regulation to keep the honest operation. There are guidelines reference for vendor and customer communication.				

(7) Other significant information that will provide a better understanding of the state of the company's implementation of corporate governance may also be disclosed:

1. To manage the important internal information, the Company has set up the “Insider Trading Policy” and is known to all directors, supervisors, managers, and employees. It is also available on the Company’s internal

website for reference to prevent any insider trading.

2. When a new director, manager is onboard, the latest version of the relevant laws and regulations of the insider at the general stock board listed company and emerging stock board listed company prepared by the TPEX are given. The Company will keep and related information up to date.

(8) Internal Control System Execution Status

1. Statement of Internal Control System

Please refer to the internal control statement announcement of the public information placement station.

<https://mopsov.twse.com.tw/mops/web/t06sg20>

2. If CPA was engaged to conduct a Special Audit of Internal Control System, Provide Its Audit Report: None.

(9) Material resolutions of a shareholders meeting or a board of directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

i. Important resolutions made by the 2025 Annual General Shareholders' Meeting.

Meeting Date	Proposal	Resolutions
Jun 16, 2025	The Company's 2024 business report and financial report.	Approved
	The Company's 2024 earnings distribution plan.	Approved
	Amendment to the Company's Articles of Association	Approved

Resolutions in 2025 Annual General Shareholder's Meeting:

1. Adoption of 2024 Business Report and Financial Statements

Resolution: Approved and acknowledgement of the 2024 business report and financial statement, of it a consolidated annual revenue of approximately 1.79457 billion NTD and a consolidated net loss of approximately 211.9 million NTD after tax, with a basic earning per share of -1.19 NTD.

2. Adoption of the Proposal for Distribution of 2024 Profits

Resolution: Approved and acknowledgement of the profit distribution plan for the fiscal year of 2024. 2024's undistributed earnings at the beginning of the period are approximately 658.88 million NTD. The company recognized a net loss after tax of NT\$217.706 million for 2024, plus a reassessment of a confirmed welfare plan amount of NT\$2.219 million, plus a direct transfer of NT\$127,306 of accumulated gains or losses from the disposal of equity instrument investments measured at fair value through other comprehensive income to retained earnings, plus a reversal of NT\$71 million in special surplus reserves. The undistributed surplus at the end of 2024 was 514.521 million NTD. There was no dividend distribution for the fiscal year of 2024.

3. Amendments to the company's articles of association.

Resolution: Article 18 of the company's articles of association is amended to stipulate that 3% to 1% of employee compensation should be allocated to grassroots employees.

ii. Important resolutions made by the board of directors' Meeting during the fiscal year of 2025 and up to the date of printing of the annual report:

Meeting Date	Important Resolutions
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2025/01/08	<ol style="list-style-type: none"> 1. To release the company's credit lines, the unused RMB 10 million credit line to Yexian Weiqiang Technology Co., Ltd. and the unused USD 1 million credit line to VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD have been cancelled. 2. The Company's proposed new capital loan of RMB20 million to Zhongshan Weiqiang Technology Co., Ltd. 3. The Company's proposed new capital loan of RMB50 million to Yexian Weiqiang Technology Co., Ltd. 4. The company provides a guarantee for subsidiary, Yexian Weiqiang, to obtain a bank credit line. 5. The company provides a guarantee for subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, to obtain a bank credit line. 6. The company has increased the capital of subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, by US\$1 million.
2025/03/14	<ol style="list-style-type: none"> 1. The Company has changed its accountants from KPMG accountants Chen Yanhui and Wu Junyuan to KPMG accountants Chen Zhengxue and Wu Junyuan. 2. Appointment of the company's audit manager. 3. The Company's "Internal Control System Statement" is submitted in accordance with the law. 4. Preparation of the Company's budget. 5. Proposal of the Company's directors and employees' remuneration. 6. The Company's business report and financial report. 7. The Company's earnings distribution plan. 8. Proposal of providing endorsement guarantee in response to the subsidiary's application for a credit financing line from financial institutions. 8. The company has provided an additional RMB 10 million loan to Zhongshan Weiqiang Technology Co., Ltd. 9. The company has provided an additional loan of RMB 30 million to Yexian Weiqiang Technology Co., Ltd., Ltd. 10. The company increased the capital of its Vietnamese subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, by US\$1.5 million. 11. The subsidiary, Pingdingshan Yeqiag Technology Co., Ltd., provided RMB 20 million in loans to Zhongshan Weiqiang Technology Co., Ltd. and RMB 4 million to Yexian Weiqiang Technology Co., Ltd. 12. Lifting the non-competition restrictions of the new directors. 12. Amend the company's articles of association to comply with Article 14, Paragraph 6 of the Securities and Exchange Act. 13. The date, location, method of convening, and reasons for convening the Company's Annual General Meeting of Shareholders.
2025/05/09	<ol style="list-style-type: none"> 1. The consolidated financial report for the 1st quarter of 2025 is submitted in accordance with the law, and the report details are as stated. 2. The company has provided an additional RMB 35 million in funding to Zhongshan Weiqiang Technology Co., Ltd. 3. Proposal on liability insurance for directors, supervisors and managers.
2025/08/08	<ol style="list-style-type: none"> 1. The consolidated financial report for the 2nd quarter of 2025 is submitted in accordance with the law, and the report details are as stated. 2. Pingdingshan Yeqiag Technology Co., Ltd., a subsidiary, provided RMB 22 million in loans to Yexian Weiqiang Technology Co., Ltd. 3. Zhongshan Weiqiang Technology Co., Ltd. plans to apply for a financing amount of RMB 40 million from Pingdingshan Meibang Real Estate Development Co., Ltd. 4. The subsidiary, Yexian Weiqiang Technology Co., Ltd., plans to apply for a financing line from the Bank of China. 5. The company intends to provide an additional RMB 10 million loan to Zhongshan Weiqiang Technology Co., Ltd. 6. The company intends to provide an additional loan of RMB 45 million to Yexian Weiqiang Technology Co., Ltd. 7. Regarding the proposed handling of the Forward Contract, the valuation,

	<p>reporting, and announcement procedures shall be carried out in accordance with the Company's "Regulations on the Management of Acquisition or Disposal of Assets," as detailed for review.</p> <p>8. Personnel appointment of the company's audit manager.</p> <p>9. The proposed capital increase for its Vietnamese subsidiary, VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD, is US\$1.5 million.</p> <p>10. The English and Chinese versions of our 2024 Sustainability Report (ESG Report) have been completed.</p> <p>11. The Company's Sustainable Development Committee Organizational Rules.</p> <p>12. Nomination of members for the first Sustainable Development Committee of the company.</p> <p>13. The company plans to apply for a credit line from Taipei Fubon Commercial Bank.</p> <p>14. Zhongshan Weiqiang Technology Co., Ltd. plans to apply for a financing amount of RMB 10 million from Zhongshan Weili Textile Co., Ltd.</p> <p>15. Proposed application for credit line from China Trust Commercial Bank.</p>
2025/11/07	<p>1. The consolidated financial report for the 3rd. quarter of 2025 is submitted in accordance with the law, and the report details are as stated.</p> <p>2. The proposed sale of a portion of shares in Jingliang Electric Co., Ltd.</p> <p>3 Organizational Regulations of the Company's Sustainable Development Committee.</p> <p>4. The company's sustainable development path plan.</p> <p>5. Annual Audit Plan for Internal Audit</p> <p>6. Independence assessment report of the accountants appointed by the company.</p> <p>7. The Company plans to provide an additional loan of RMB 15 million to Zhongshan Weiqiang Technology Co., Ltd.</p> <p>8. The company plans to provide an additional loan of RMB 45 million to Yexian Weiqiang Technology Co., Ltd.</p> <p>9. The company intends to apply to China Trust Commercial Bank for a renewal of its short-term comprehensive credit line.</p> <p>10. The company plans to apply for a renewal of its credit line from Taipei Fubon Commercial Bank.</p> <p>11. The company intends to apply to SinoPac Commercial Bank for a renewal of its short-term comprehensive credit line.</p> <p>12. Budget preparation proposal for the company.</p> <p>13. Our company plans to increase its investment in QUASER MACHINE TOOLS, INC.</p> <p>14. Personnel appointment of the company's audit manager.</p> <p>15. The Company has amended its "Internal Control System" and "Internal Audit Implementation Rules".</p> <p>16. The appointment of personnel of overseas companies.</p> <p>17. Enterprise value enhancement plan.</p> <p>18. The unused credit line of RMB 400,000 between our subsidiary Pingdingshan Yejiang Technology Co., Ltd. and Yexian Weiqiang Technology Co., Ltd. has been cancelled.</p> <p>19. Our overseas subsidiary, YEH CHING TECHNOLOGY (BVI) CORP., intends to apply for deregistration.</p> <p>20. Our overseas subsidiary, EXCEL RAINBOW LTD., intends to apply for deregistration.</p>
2025/12/30	<p>1. Subsidiary Vietnam Yeh-Chiang Technology Company Limited plans to expand its solar photovoltaic business.</p> <p>2. The Company's Sustainability Committee proposes to add two independent directors as members.</p> <p>3. The company has updated the operational guidelines for financial transactions between related parties.</p> <p>4. The subsidiary, Vietnam Yeh-Chiang Technology Company Limited, plans to apply for a financing line from Taipei Fubon Commercial Bank.</p> <p>5. The company intends to cancel the bank line and endorsement guarantee of Excel Rainbow (Seychelles) Ltd.</p>

	<ol style="list-style-type: none"> 6. The company intends to provide an additional RMB 10 million loan to Zhongshan Weiqiang Technology Co., Ltd. 7. The company intends to provide an additional RMB 30 million loan to Yexian Weiqiang Technology Co., Ltd. 8. The subsidiary Vietnam Yeh-Chiang Technology Company Limited plans to apply for a financing line from China Trust Commercial Bank. 9. The subsidiary VIETNAM YEH-CHIANG TECHNOLOGY CO.,LTD plans to apply for a financing line of US\$2 million from WEITAI HA LONG GARMENT TEXTILE COMPANY LIMITED. 10. Amendments to the Company's Corporate Governance Code. 11. The subsidiary, So Bright Electronics Co., Ltd., plans to apply for a financing facility of NT\$20 million from CTBC Bank. 12. The subsidiary, So Bright Electronics Co., Ltd. plans to apply for a financing line of NT\$20 million from Taipei Fubon Commercial Bank.
2026/03/12	<ol style="list-style-type: none"> 1. The company has filed its "Internal Control System Statement" in accordance with the law. 2. The Company' s Directors' Remuneration and Employees' Remuneration. 3. The company's business report and financial report. 4. The company's profit distribution plan. 5. The proposed agenda includes the date, location, method of convening, and reasons for convening the Company's Annual General Meeting of Shareholders. 6. The Company's Code of Practice for Sustainable Development. 7. Chang of appointed CPA. 8. The application for a NT\$20 million financing facility from Taipei Fubon Commercial Bank by its subsidiary, So Bright Electronics Co., Ltd., has been cancelled. 9. The subsidiary, So Bright Electronics Co., Ltd., plans to apply for a financing facility of NT\$20 million from Mega International Commercial Bank. 10. The company plans to provide an additional RMB 35 million loan to Zhongshan Weiqiang Technology Co., Ltd. 11. Pingdingshan Yejiang Technology Co., Ltd., a subsidiary, provided RMB 2.76 million in loans to Yexian Weiqiang Technology Co., Ltd.

(10) Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof: None.

4. Information on the professional fees of the attesting CPAs (external auditors):

- (1) When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: N/A
- (2) When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: N/A

Currency: Thousand

Name of CPA Firm	Name of the Accountant	Period Covered by CPA's Audit	Audit Fee	Non-Audit Fee	Total	Remarks
KMPG	CHEN,CHE NG-HSUEH Jun-Yuan Wu	2025.1.1~2025.12.31	2,230	490	2,720	

Note 1 : Non-Audit Fee 490 thousand dollars is for tax certification report, transfer pricing report.

5. Information on replacement of certified public accountant:

On March 14, 2025, the Board of Directors of the Company passed a resolution to change the appointment of accountants from KPMG accountants Chen Yanhui and Wu Junyuan to KPMG accountants Chen Zhengxue and Wu Junyuan.

On March 12, 2026, the Board of Directors of the Company passed a resolution to change the appointment of accountants from KPMG accountants Chen Zhengxue and Wu Junyuan to KPMG accountants Chen Zhengxue and Jian Sijuan.

6. Information on Service of the Company's Chairman, President, and Financial or Accounting Managers at the Accounting Firm or Its Affiliates: None.

7. Any transfer of equity interests and/or pledge of or change in equity

interests (during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report) by a director, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

(1) Changes of directors, managers or shareholders holding greater than a 10 percent stake in the company:

Title	Name	2025		Current year up to Apr. 21, 2026	
		Shareholding Increase/Decrease	Pledged Shares Increase/Decrease	Shareholding Increase/Decrease	Pledged Shares Increase/Decrease
Chairman	Rayman Inc. Samoa	-	-	-	-
	Representative: Tai-Kuang Wang	-	-	-	-
Directors	Rayman Inc. Samoa	-	-	-	-
	Representative: Chung-Hua Chen	-	-	-	-
Directors	Rayman Inc. Samoa	-	-	-	-
	Representative: SHEN, PEI-LIN(Note1)	-	-	-	-
Directors	Rayman Inc. Samoa	-	-	-	-
	Representative: LIU, HSIU-HUI(Note1)	-	-	-	-
Directors	Weichiang Ltd. Samoa	-	-	-	-
	Representative: Chen-Ting Wu	-	-	-	-
Directors	Weichiang Ltd. Samoa	-	-	-	-
	Representative: Chun-Ya Chen	-	-	-	-
Independent directors	Chi-Ju Chen	-	-	-	-
Independent directors	Chi-Pin Hung	-	-	-	-
Independent directors	HUANG, CHE-WEN	-	-	-	-
Independent directors	Wei-Kuo Su	-	-	-	-
CEO	Tai-Kuang Wang	-	-	-	-
General Manager	Jun-Fu Wang	-	-	-	-
Vice General Manager	Min-Ho Lee	-	-	-	-
Vice General Manager	Shu-Lung Chung	-	-	-	-
Vice General Manager	Han-Peng Shu	-	-	-	-
Assisting General Manager	Hong-Jie Chen	-	-	-	-
Accounting Manager	Wen-How Zheng	-	-	-	-
Corporate Governance Officer	Ya-Ling Zheng	-	-	-	-
10% Major Shareholder	Rayman Inc. Samoa	-	-	-	-
	Feng Li Investing Corp.	-	-	-	-
	Hitech Holdings Ltd.	-	-	-	-

Note 1: Representative of Samoa Shangruimin Co., Ltd.: On September 11, 114, the legal representative originally appointed Ms. Liu Xiuhui was changed to Mr. Shen Peilin.

(2) Information on equity transfer of directors, managers or shareholders holding greater than a 10 percent stake in the company: The counterparties of equity transfer are not related parties: N/A

- (3) Information on equity pledge of directors, managers or shareholders holding greater than a 10 percent stake in the company: The counterparties of equity transfer are not related parties: N/A

8. Relationship information, if among the company's 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another:

NAME	SHAREHOLDING		SPOUSE & MINOR CURRENT SHAREHOLDING		CURRENT SHAREHOLDING IN THE NAME OF OTHERS		RELATIONSHIPS AMONG THE TOP TEN SHAREHOLDERS, ANYONE WHO IS A RELATED PARTY, SPOUSE, OR SECOND-DEGREE KINSHIP OF ANOTHER: NAME AND RELATION		REMARKS
	Shares	%	Shares	%	Shares	%	Name	Relation	
Taipei Fubon Commercial Bank entrusted investing account (Rayman Inc. Samoa)	19,141,784	10.49%	0	0.00%	0	0.00%	None	None	
Feng Lei Investing Co. Ltd.	18,904,000	10.36%	0	0.00%	0	0.00%	None	None	
Feng Lei Investing Co. Ltd. Representative: Yu-Hua Chen	0	0.00%	0	0.00%	0	0.00%	None	None	
Taipei Fubon Commercial Bank entrusted investing account (Hai-De Share Control Inc.)	18,321,000	10.04%	0	0.00%	0	0.00%	None	None	
Advance Program Ltd.	17,948,181	9.84%	0	0.00%	0	0.00%	None	None	
Advance Program Ltd. Representative: Hui Tseng	930,000	0.51%	0	0.00%	0	0.00%	Wan-Chung Tseng	The representative is a second-degree relative	
Supercap Industrial Co., Ltd.	17,056,602	9.35%	0	0.00%	0	0.00%	None	None	
Supercap Industrial Co., Ltd. Representative: Wan-Chung Tseng	0	0.00%	0	0.00%	0	0.00%	Hui Tseng	The representative is a second-degree relative	
Taipei Fubon Commercial Bank entrusted investing account (Kao-Wei Investing Inc.)	16,181,000	8.87%	0	0.00%	0	0.00%	None	None	
Bellevuecity Construction Co., Ltd.	15,677,236	8.59%	0	0.00%	0	0.00%	None	None	
Bellevuecity Construction Co., Ltd. Representative: Tai-Kuang Wang	0	0.00%	0	0.00%	0	0.00%	None	None	
Taipei Fubon Commercial Bank entrusted investing account (Weichiang Ltd.)	15,281,493	8.37%	0	0.00%	0	0.00%	None	None	
Investment Account of Wei Dan Co. Ltd.	12,142,000	6.65%	0	0.00%	0	0.00%	None	None	
Investment Account of Wei Dan Co. Ltd. Representative: Wan-Chung Tseng	0	0.00%	0	0.00%	0	0.00%	Hui Tseng	The representative is a second-degree relative	
Investment Account of Summer Horizon Co. Ltd.	8,695,000	4.76%	0	0.00%	0	0.00%	None	None	
Investment Account of Summer Horizon Co. Ltd. Representative: Wan-Chung Tseng	0	0.00%	0	0.00%	0	0.00%	Hui Tseng	The representative is a second-degree relative	

9. The total number of shares and total equity stake held in any single enterprise by the company, its directors, managers, and any companies controlled either directly or indirectly by the company:

Dec 31, 2023; Unit: thousand shares; %

Name of the re-investment company	Name of the investing company	Shareholding		Investment of directors, managers and directly or indirectly controlled companies		Comprehensive Investment		Remarks
		Shares	%	Shares	%	Shares	%	
YCTSC	The Company	2,219	100.00%	-	-	2,219	100.00%	
YCTBC	The Company	2,406	100.00%	-	-	2,406	100.00%	
Yuh Cheng Materials Co., Ltd.	The Company	13,678	81.80%	-	-	13,678	81.80%	
Excel Rainbow Ltd.	The Company	2,155	100.00%	-	-	2,155	100.00%	
Taiwan- N Lighting	The Company	17,611	100.00%	-	-	17,611	100.00%	
So Bright Electronics	The Company	2,773	60.29%	-	-	2,773	60.29%	
Taiwan New Thermal System Co., Ltd.	The Company	5,448	99.06%	-	-	5,448	99.06%	
Quaser Machine	The Company	12,434	22.63%	-	-	12,434	22.63%	
Vietnam Yeh Chiang	The Company	-	100.00%	-	-	-	100.00%	
YCTCC	YCTSC	1,244	100.00%	-	-	1,244	100.00%	
YCTYXCC	YCTSC	900	100.00%	-	-	900	100.00%	
Zhongshan Weiqiang Technology Co., Ltd.	YCTCC	-	100.00%	-	-	-	100.00%	
Zhuhai Weiqiang Technology Co., Ltd.	YCTCC	-	100.00%	-	-	-	100.00%	
Yeh-Chiang Technology Corp. (Pingdingshan)	YCTCC	-	100.00%	-	-	-	100.00%	
Ye County Weiqiang	YCTYXCC	-	100.00%	-	-	-	100.00%	

III. CAPITAL RAISING ACTIVITIES

1. CAPITAL AND SHARES

(1) Source of capital stock

1. The formation of capital

Month/ Year	Par Value (dollars)	Authorized capital stock		Paid-in capital		Remarks			
		Shares (thousand)	Amount (thousand dollars)	Shares (thousand)	Amount (thousand dollars)	Source of capital (thousand dollars)	Capital Others Increased by Assets Other Than Cash	Other s	Effective (approval) date and document number
Dec 1994	10.00	20,000	200,000	20,000	200,000	—	—		Dec 23, 1994/Approval Letter No. MOEA118122
Jul 1996	16.67	40,000	400,000	26,000	260,000	Capital increase 60,000 by cash	—		Jun 25, 1996/Approval Letter No. TSE36976
Jul 1997	35.00	40,000	400,000	30,000	300,000	Capital increase 40,000 by cash	—		Jun 17, 1997/Approval Letter No. TSE48376
Sep 1999	10.00	60,000	600,000	45,000	450,000	Capital increase 150,000 by cash	—		Jun 22, 1999/Approval Letter No. TSE57139
Apr 2000	15.00	60,000	600,000	53,000	530,000	Capital increase 80,000 by cash	—		Mar 30, 2000/Approval Letter No. TSE28061
Oct 2000	55.00	100,000	1,000,000	73,000	730,000	Capital increase 200,000 by cash	—		Aug 29, 2000/Approval Letter No. TSE72858
Jun 2001	10.00	100,000	1,000,000	83,401	834,014	Capital increase 104,014 by earnings, additional paid in, and employee bonus	—		Jun 22, 2001/Approval Letter No. TSE140290
Aug 2004	10.00	150,000	1,500,000	92,558	925,583	Capital increase 9,1569 by earnings, additional paid in, and employee bonus	—		Aug 19, 2004/Approval Letter No. FSC0930136827
Jul 2005	10.00	150,000	1,500,000	102,848	1,028,475	Capital increase 102,892 by earnings, additional paid in, and employee bonus	—		Jul 6, 2005/Approval Letter No. FSC0940127237
Sep 2005	45.00	150,000	1,500,000	112,848	1,128,475	Capital increase 100,000 by cash	—		Sept 14, 2005/Approval Letter No. FSC0940137204
Feb 2006	20.84	150,000	1,500,000	114,183	1,141,825	Transfer at the 4 th quarter of 2005 by employee stock warrants for 13,350	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and Feb 6, 2006/Approval Letter No. MOEA09501020470
Jun 2006	20.84	150,000	1,500,000	114,595	1,145,945	Transfer at the 1 st quarter of 2006 by employee stock warrants for 4,120	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and Jun 27, 2006/MOEA09501125730
Oct 2006	20.84	200,000	2,000,000	141,364	1,413,641	Capital increase 267,586 by earnings and employee bonus and transfer at the 2 nd quarter of 2006 by employee stock warrants for 100	—		Jul 27, 2006/Approval Letter No. FSC0950133036 and Sept 29, 2003/Approval Letter No. TSE0920146099. Oct 4, 2006/ Approval Letter No. MOEA09501225900 approved to change registration.

Jan 2007	16.90	200,000	2,000,000	141,731	1,417,311	Transfer at the 3 th -4 th quarter of 2006 by employee stock warrants for 3,670	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and Jan 18, 2007/Approval Letter No. MOEA09601014760
Month/ Year	Par Value (dollars)	Authorized capital stock		Paid-in capital		Remarks			
		Shares (thousand)	Amount (thousand dollars)	Shares (thousand)	Amount (thousand dollars)	Source of capital (thousand dollars)	Capital Others Increased by Assets Other Than Cash	Other s	Effective (approval) date and document number
Mar 2007	16.9	200,000	2,000,000	141,736	1,417,361	Transfer at the 1 st quarter of 2007 by employee stock warrants for 50	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and Apr 14, 2007/Approval Letter No. 09601076470
Jul 2007	10	260,000	2,600,000	172,693	1,726,927	Capital increase 309,566 by earnings, additional paid in, and employee bonus	—		Jul 5, 2007/Approval Letter No. FSC0960034345 and Aug 16, 2007/Approval Letter No. MOEA09601197420
Jul 2007	16.9	260,000	2,600,000	172,800	1,727,998	Transfer at the 2 nd quarter of 2007 by employee stock warrants for 1,070	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and Aug 16, 2007/Approval Letter No. MOEA09601197420
Oct 2007	16.9	260,000	2,600,000	172,819	1,728,188	Transfer at the 3 rd quarter of 2007 by employee stock warrants for 1,900	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and Nov 16, 2007/Approval Letter No. 09601283490
Mar 2007	16.9	260,000	2,600,000	173,124	1,731,238	Transfer at the 4 th quarter of 2007 by employee stock warrants for 3,050	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and Apr 7, 2008/Approval Letter No. MOEA09701079630
Apr 2008	16.9	260,000	2,600,000	173,187	1,731,868	Transfer at the 1 st quarter of 2008 by employee stock warrants for 630	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and May 12, 2008/Approval Letter No. MOEA09701109930
Sep 2008	10	260,000	2,600,000	192,473	1,924,729	Capital increase 192,862 by earnings and employee bonus	—		Jul 7, 2008/Approval Letter No. FSC0970033807 and Sept 2, 2008/Approval Letter No. MOEA09701223180
Sep 2008	13.87	260,000	2,600,000	192,480	1,924,800	Transfer at the 2 nd quarter of 2008 by employee stock warrants for 70	—		Sept 29, 2003/Approval Letter No. TSE0920146099 and Sept 2, 2008/Approval Letter No. MOEA09701223180
Jan 2011	10	260,000	2,600,000	182,480	1,824,800	Write-off treasury shares 100,000	—		Jan 19, 2011/Approval Letter No. MOEA10001013850

Unit: share

Type of Stock	Authorized Capital			Remarks
	Issued Shares (listed)	Un-issued Shares	Total	
Common Stock	182,479,945	77,520,055	260,000,000	

2. General information about the reporting system: None

(2) Major Shareholders: List all shareholders with a stake of 5 percent or greater, or the names of the top ten shareholders, specifying the number of shares and stake held by each shareholder on the list

Apr 21, 2024

Name of Major Shareholders	Shares	Shareholding	Percentage (%)
Taipei Fubon Commercial Bank entrusted investing account (Rayman Inc. Samoa)		19,141,784	10.49%
Feng Lei Investing Co. Ltd.		18,904,000	10.36%
Taipei Fubon Commercial Bank entrusted investing account (Hai-De Share Control Inc.)		18,321,000	10.04%
Advance Program Ltd.		17,948,181	9.84%
Supercap Industrial Co., Ltd.		17,056,602	9.35%
Taipei Fubon Commercial Bank entrusted investing account (Kao-Wei Investing Inc.)		16,181,000	8.87%
Bellevuecity Construction Co., Ltd.		15,677,236	8.59%
Taipei Fubon Commercial Bank entrusted investing account (Weichiang Ltd. Samoa)		15,281,493	8.37%
Investment Account of Wei Dan Co. Ltd.		15,044,293	8.24%
Investment Account of Summer Horizon Co. Ltd.		8,695,000	4.76%

(3) Company's dividend policy and implementation thereof

1. Dividend Policy:

The current policy of the Company regarding to the dividends is as follow:

- (1) If there is a surplus in the final accounts of the Company, 10 percent to 1 percent shall be reserved as employee compensation and no more than 2 percent for directors' compensation. Of the aforementioned employee compensation amount, 3% to 1% should be allocated to grassroots employees for compensation distribution. A reserve is allotted to be used for making up for the accumulated losses. As for the employee compensation mentioned previously, the issuance of the object contains a certain condition for the subsidiary employees.
- (2) If there is a surplus in the final accounts of the Company, the tax shall be paid to make up for the losses first, and second, 10 percent shall be reserved as statutory surplus reserve, but this is no longer necessary when the statutory surplus reserve has reached the total amount of capital of the Company, and in accordance with the law and the competent authorities, the special surplus reserve shall be increased or rotated. A special surplus is reserved for operation need or regulation requirement. If there is still a surplus, the Board of Directors will combine with the undistributed surplus and propose a distribution plan for shareholders' resolution.
- (3) The dividend policy is in accordance with the Company's regulation. It will be adjusted based on the changes in the Company's capital, financial structure, operation status, surplus, industry nature and cycle. The cash dividend will be under 50% of the total dividend of the year.

2. Distribution of stock dividends at the Shareholders' Meeting: None.

(4) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting: None (No planning to distribute stock in this Shareholders' meeting.)

(5) Employee Bonus and Compensation of directors

1. Ratio or scope of compensation for employees, and directors, as set forth in the Company's Articles of Incorporation:

If there is surplus in the final accounts of the Company, a reserve is allotted to be used for making up for the accumulated losses. After paying taxes, 10 percent will be allotted as legal reserve. If there is a balance, 2 percent or less will be distributed as directors compensation and 10 percent to 1 percent as employee bonus. For the rest of the surplus, the board of directors will reserve a proper amount after reviewing the operation needs. Together with the retained earnings in the previous years, the board will propose an amount for shareholder bonus for a resolution in the Shareholders' meeting.

2. The estimated amount of employee bonus and compensation for directors for the current period shall be calculated based on number of employee shares of stock considering any accounting discrepancy between the actual distributed amount of employee stock dividend and estimated figure:

The calculation basis of the 2024 employee bonus and compensation for directors is allocating 10% of the legal reserved surplus on net profit, then allocate 2% or less for compensation for directors and 10% to 1% for employee bonus. The calculation basis of the stock dividend is closing price on the day before the shareholders' meeting and considerate the effects of ex-Right and Ex-Dividends. If the actual allocating amount is different from the estimated amount, it will be treated as accounting estimated change and recognized in the profit or loss next year.

3. Information on the amount of employee bonus

(1) The employee bonus (in cash or stock) and compensation of directors is distributed in the form of cash dividend or stock dividend. If there is any discrepancy between the actual distributed amount and figure, the difference, reason and response should be disclosed:

Unit: NT\$

State \ Item	Employee bonus in cash	Employee bonus in stock	Compensation of directors
Distribution amount proposed by the Board of directors	0	-	-
Annual estimated amount	0	-	-
The difference	-	-	-
Reason and handling state	Not applicable	Not applicable	Not applicable

(2) The amount of employee stock dividend and ratio of the total net profit after-tax and individual employee compensation or separate financial report for the current period: Not applicable because no employee stock dividend will be distributed in this shareholders' meeting.

(3) The earnings per share after allocating the employee bonus and compensation for directors: Not applicable because allocating the employee bonus and compensation for directors are paid in expenses.

4. The actual distribution of employee bonus and compensation for directors and supervisors in 2024:

State \ Item	Employee bonus in cash	Employee bonus in stock	Compensation of directors and supervisors
Actual distribution	0	-	0
Annual estimated amount	0	-	0
The difference	-	-	0
Reason and handling state	Undistributed employee cash bonus listed in other current liabilities	Not applicable	Not applicable

- (6) Share repurchases: None
- (7) Corporate bonds, preferred shares, global depository receipts: None
- (8) Employee stock warrants: None
- (9) New restricted employee shares: None
- (10) Status of new shares issuance in connection with mergers and acquisitions : None

2. The Status of Implementation of Capital Allocation Plans:

- (1) Content of the plan
 - Previously issued or privately issued securities that are not completed or completed in 3 years but does not have an evidence in efficiency.: None.
- (2) Execution state: None

IV. Operational Highlights

1. Business Activities

1. Scopes of the business

i. The main operational categories of the Company:

The Company is a manufacturer of professional information electronics parts. The main business scopes are as follow:

- (1)CC01080 Electronic Parts and Components Manufacturing
- (2)CB01010 Machinery and Equipment Manufacturing
- (3)F401010 International Trade
- (4)CC01990 Electrical Machinery, Supplies Manufacturing
- (5)CC01040 Lighting Facilities Manufacturing
- (6)E603090 Illumination Equipment Construction
- (7)F113020 Wholesale of Household Appliance
- (8)F213010 Retail Sale of Household Appliance
- (9)IG03010 Energy Technical Services
- (10)F119010 Wholesale of Electronic Materials
- (11)F219010 Retail Sale of Electronic Materials
- (12)E603080 Traffic Signals Construction
- (13)EZ05010 Apparatus Installation Construction
- (14)F113030 Wholesale of Precision Instruments
- (15)F113090 Wholesale of Traffic Signal Equipment and Materials
- (16)F113110 Wholesale of Batteries
- (17)F114030 Wholesale of Motor Vehicle Parts and Supplies
- (18)F213090 Retail Sale of Traffic Signal Equipment and Materials
- (19)F214030 Retail Sale of Motor Vehicle Parts and Supplies
- (20)F213040 Retail Sale of Precision Instruments
- (21)ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval

ii. Sales proportion

Unit: NT\$ thousand

Product \ Year	2025		2024	
	Sales	%	Sales	%
Heat pipe (Note)	1, 584, 621	87. 29	1, 531, 721	85. 35
Lighting (LED)	230, 719	12. 71	262, 850	14. 65
Total	1, 815, 340	100. 00	1, 794, 571	100. 00

Note : Heat pipe product includes vapor chamber.

iii. Current product

Main product	Function
Heat Pipe	Heat dissipation for 3C technology products, LED lamps, car light and batteries.
Vapor Chamber	Heat dissipation for high power products such as server and display card.
Ultrathin Heat Pipe	Heat dissipation for smartphone, tablets and notebooks.
PWS Vapor Chamber	Heat dissipation for smartphone, tablets and notebooks.
Heat Dissipation Module	Heat dissipation module for non-notebook products such as industrial computer and projector.
Two-Phase Thermal Syphon	Special working temperature needs such as frozen medical and large LCD.
Four Seasons Vapor Chamber	Industrial computer, new energy vehicle battery packs.
High Power Cryo Pump (3D VC)	Industrial computer, IGBT chips.

iv. New product development projects

- (1) Apply heat pipe on cellphone heat dissipation and break the thickness limit to 0.35mm.
- (2) Develop traditional and ultrathin vapor chambers to break the thickness limit to 0.2mm. It is mainly applied on the demand of display card, cellphone heat dissipation markets and other consumer electronics needs.
- (3) Plans for heat pipe performance improvement and refined automation process for massive production equipment by specific re-developing new process to meet the demand of smaller and lighter products in the future. It will improve the precision on every process equipment and therefore enhance the product quality and lower the cost effectively.
- (4) Two-phase product is conducted by using two different mediums (Freon kind) and applied on LCD, frozen medical and new energy vehicles.
- (5) Complete heat pipe application demand in new industry including power generation, car, home appliance, drone, and VR equipment.
- (6) Complete market promotion of the products in new areas, which are applicable for the new energy vehicle battery packs and IGBT chips.
- (7) Development of new water-cooled products, copper brazing process, and stainless steel brazing process.

2. Industry Overview:

1. Current status and development of the industry

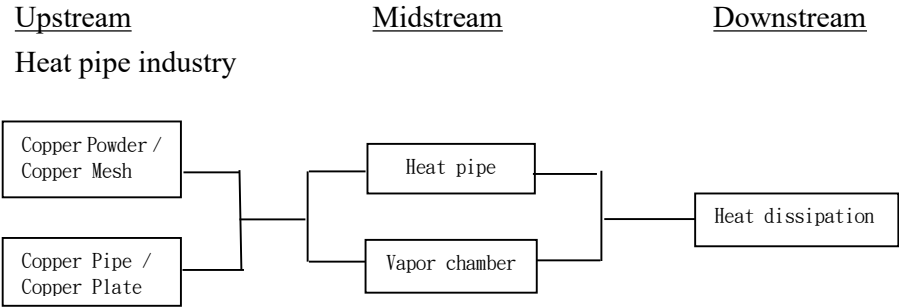
Looking back at the market of 2025, the pandemic has caused an overall decline in demand for the heat dissipation market. Brand owners, system factories and module manufacturers are all affected. The decrease in demand from companies downstream will affect the actual order quantity and output of companies upstream. Although the industry is certainly impacted, however, it is necessary to continue to develop market demand for 5G application, PC, NB, smartphones, gaming devices

and consumer Electronics. Currently, most brand owners require lighter, thinner and higher power consumption products such as tablets, laptop or foldable phones. These products are more portable than desktop computers and are small, easy-to-carry personal computers. Additionally, the market for notebook and laptop has entered its matured stage so it is important for Yeh-Chiang Technology Corporation to establish further communications with brand owners, understanding their ideas and needs, even participate in design with them. The module manufacturers are now gradually shifting their production scale from notebook to other products with higher gross profit such as server, display card, console, Netcom, smartphone, and other energy industry. Yeh-Chiang Technology Corporation needs to focus on advancing its research on copper powder on the basis of its heat pipe development, increasing its heat dissipation capability and improve its efficiency in order to meet customer demands. In addition, the company needs to further extent its product line to include other new product such as vapor chamber and ultra-thin vapor chamber to increase product diversification and competitiveness. Expansion of research and development, alongside cooperation with emerging markets such as e-sports, VR, AR, cloud computing, metaverse and server markets to grow further business.

The application market for new energy battery cooling requires continuous attention.

New energy vehicles refer to vehicles that use unconventional vehicle fuels as power sources, combining the vehicle’s advanced technology in power control and driving to form a technically advanced automobile with new technology and new structures. In recent years, thanks to continuous policy support, automobile companies have gradually increased their investment in new energy. Its technological level and product performance on new energy vehicles have been significantly improved. China's production and sales scale has ranked first in the world for nine consecutive years. As Data of 2022 shown, China's production of new energy vehicles was 7 million units, and sales were 6.88 million units. In 2023, China's production of new energy vehicles exceeded 9.587 million units, with sales of 9.495 million units, ranking first in the world. In this context, it is necessary for Yeh-Chiang to prepare for the market of new energy battery cooling.

2. Industry relevance of upstream, midstream and downstream companies



3. Various product development trends

According to the report "Analysis of Current Development Status and Investment Prospect of China's Heat Sink Industry (2022-2029)", heat sinks are an indispensable and important component of electronic components, and their market demand has always been relatively stable. In recent years, with the continuous

technological innovation and faster product upgrades of power electronic components, the heat sink industry has continuously innovated and upgraded its heat dissipation materials, medium, structure, and process in order to meet market demand. Currently, the heat sink industry has started to focus on brand building, entering the stage of brand competition. With the trend of market demand for quality development of heat sink components, the heat sink industry is gradually transitioning towards the direction of energy-saving, environmentally friendly, efficient, aesthetically pleasing, and lightweight development.

(1) Domestic Procurement will become a trend.

Currently, on high-end thermal conductive and heat dissipation field, developed countries and Taiwanese Manufacturers still occupy a relatively advantageous position. With the rise of global trade protectionism, trade measures such as the embargo and tariff barriers on related core materials have increased the supply chain risks for domestic electronic brands. Therefore, due to considerations of supply chain security, domestic procurement will become a trend for domestic electronic industry brand. Against the backdrop of the continuous increase in the global market share of domestic terminal brands, upstream supply chain companies are expected to continue to benefit.

(2) The penetration rate of heat pipe and vapor chamber continue to increase.

With the continuous advancement of 5G construction, 5G cell sites and servers will bear significant data processing and data transfer demands. The increase in power consumption has made the heat dissipation problem particularly prominent. At the same time, with the trend of electronic end products becoming lighter, thinner, and more multifunctional, the heat generation and heat dissipation requirements of various electronic products have also significantly increased. Currently, the penetration rate of heat pipes and vapor chambers with excellent thermal conductivity is continuously increasing in various electronic end products such as 5G communication devices, servers, smartphones, laptops, projectors, etc. In the future, the expansion of relevant market space is expected to continue.

(3) Product performance and process accuracy continue to improve

As electronic products become increasingly lightweight, the internal space of products gets smaller and the integration of internal components gets higher. Thermal and heat-dissipating materials or components need to achieve even better efficient thermal and heat-dissipating functions in a narrow physical space. This requires continuous advancement on the existing manufacture technology, which in turn develop higher-performance and higher-precision heat-dissipating products.

4. Product competition

The competition status on the heat pipe product: The Company and the module manufacturers are competitive-cooperative to make up the production capacity and technical deficiencies of the manufacturers.

Heat plate products and module manufacturers are in a competitive relationship. It requires communication and approval with brands, designated by brand to use Yeh-Chiang's products, and deliver to large assembly factories.

3. Technology and R & D Overview

The R&D expense of the Company in 2025 was NT 25,047 thousand dollars. The R&D result is as follow:

1. Analyzed raw materials like copper pipe, copper powder and metal braids to makes up the best composition of raw materials to improve product performance and

competitiveness.

2. Developing high and low toothed tubes improves the production yield and efficiency of heat pipes. These products are mainly used in heat pipes that have high requirements for anti-gravity.
3. We developed heat pipes with a capillary structure made of copper powder and braided mesh, which are mainly used in "notebooks".
4. Development of cylindrical flat-head heat pipes, which are mainly used in the fiber optic module cooling market.
5. Development of VC products using copper powder as capillary structure. This product is mainly suitable for consumer electronic products, IGBT cooling modules and server cooling markets.
6. Two patent applications were filed this year, one of which is a utility model patent that has passed examination and is awaiting issuance of the patent certificate. Details are as follows:
 - 6.1 Powder feeding device and powder feeding equipment (Patent No.: 2025104488281 pending)
 - 6.2 Powder feeding device and powder filling equipment (Patent No.: 2025206812957 has been examined and approved, pending the issuance of patent certificate)
7. Development of automatic rod insertion and powder filling all-in-one machine to improve the production yield and efficiency of heat pipes, and effectively reduce manpower and costs.
8. Development of a woven mesh rolling device to successfully control the woven mesh width, improving the production yield and efficiency of heat pipes.
9. Developed multi-helix braided mesh to improve the production yield and efficiency of heat pipes.
10. Developed heat pipes and spreader applied in the emerging applications like automotive, home appliances, drones, VR equipment as well as applications operating in the high- or low-temperature environment.

The Company has continually enhanced its research and development capabilities and recruited R&D professionals. The future research and development focus is still on the improvement and enhancement of existing heat pipe products and production process and equipment of thin heat spreader as well as the development of dispersion products lighter and thinner in respond to the market demands.

4. Long and short-term business development plans

1. Short-term business development plan

- (1) Expand the business team, actively broaden the customer base, engage with and learn from brand customers, enhance product applicability, and include mobile phones, servers, e-sports, communication products, new energy, chips, AI servers, high-end gaming laptops, high-end server water cooling products, automotive heat dissipation,

and heat plates as key projects this year.

- (2) Actively develop new niche product type and automation process technology to strengthen the competitive niche.
- (3) Expand the supply in global heat conductivity and take 50% of the global market share.

2. Long-term business development plan

- (1) Create the best marketing team and make global sales of element and module to meet the ultimate goal of being the leader in global market.
- (2) Improve the performance of existing material, enhance heat pipe efficiency, develop new manufacture processes, actively participate in industry exhibitions, introduce new technologies and expand new product's development and equipment scale. Bring the production of heat pipe to the level of international large factories standard.
- (3) Plan for oversea production location and expand work division globally. It would reach the goal of source supply, increase operation efficiency, lower production cost, and refine product quality.
- (4) Combine technology and humanity to protect global environment, while developing product of energy saving and zero pollution is the duty of a global citizen.
- (5) Gather the best corporate culture and talent to get hold on the future and create the goal for sustainability.

2. Market and Sales Overview

(1) Market analysis

1. Market share

The main sales product of Yeh-Chiang is heat pipe and Vapor Chamber for PC, communication related product and for consumer electronics use. The total shipment of heat pipe in 2025 was 60 million.

2. Market supply and demand situation and future growth

A. Ultrathin heat pipe for cellphone

Heat dissipation in cellphone, eSports console, server, and display card are the main focus in the market this year. Order in these types of products will increase dramatically.

The new fields of heat dissipation are battery for automobile, drone, VR, equipment, digital TV box and Metaverse. They all need heat pipe or vapor chamber to solve the problem of heat. We are the experts in heat dissipation in electronic products and will provide the best solution in new application.

B. Ultrathin vapor chamber for cellphone

Production equipment and professional are set since the ultrathin vapor chamber career division was established. Establishing sales department in order to

expand heat plate businesses. Collaborated directly with brand terminal and developed a new ultra-thin PWS manufacture process VC, completing brand production orders. Conduct pre-research for multiple brand projects simultaneously and continue to invest in research and development and expand production capacity according to actual market demand.

C. Car heat radiation application

With the quickening development of electric cars, the market for car heat radiation related products has a lot of development potential. The IATF16949 car electric safety certification has been completed and is expected to begin operations and start Mass production. With the broad prospect for heat dissipation industry, a long-term business performance is expected.

D. IGBT chip and integrated system cooling

The R&D department is actively developing a new heat dissipation product (3D VC). Our plan is to use it in chip packaging heat dissipation, we'll also make contact with chip manufacturers. We look forward to its future development.

E. High-end server water cooling products

Copper brazing: Development of welding technology;

Stainless steel brazing: Development of welding technology;

Continuous increase in the development of water-cooled products.

3. Competitive niche, favorable development prospects, unfavorable factors and countermeasures

(1) Favorable factors

A. Advantage of technology integration that is industry-leading

We are equipped with overall technology integration ability. We develop our own production from basis material, process, production line design, to assembly equipment. This would not only help to control the production capacity on our own, but also reduce the production cost.

B. Strong R&D capability and abundant R&D result

With strong R&D capability, practical experience, and overall technology integration ability, we are able to develop leading product with high added value.

C. Heat dissipation market scale continues to grow

In recent year, with the rapid development of cellphone industry, communication technology industry as well as automotive industry, the market demand for heat dissipation equipment increases by the day. Currently the main application is in the computer (including laptop) and automotive fields. The two of them together account for about 70% of the market share in the heat sink market overall. While Power supplies, LED, ICT and other fields cover the rest of 30%. With the government's strong support for downstream power transmission and distribution, new energy generation, rail transportation and

new energy vehicle industries. The demand for heat sink for corresponding power component will continue to grow. Being on top of the upstream material supplier, we will benefit from the expansion of the electronics market.

(2) Unfavorable factors and countermeasures

A. Risk of price fluctuation in metal

When producing heat pipe, there is a certain demand in rare precious metal. Thus, the price fluctuation of precious metal would affect our material cost.

Countermeasures:

We need to strengthen the risk avoidance concept and the understanding of derivative financial products of the financial personnel, while strengthening the bond with the financial agency to keep up of the latest information on metal price. It would help us determine the future material cost on precious metal.

B. More production from domestic manufacturers

Because of the endless business opportunities in heat pipe, many competitors have prepared for massive production. With the rapid growth in the information and communication market in the country, the demand in heat pipe increases as well. This attracts more manufacturer for production.

Countermeasures:

- ① Fully develop the research and developing capability in various products for customers' need. It would increase the added value of the product and maintain its competitiveness.
- ② Increase the yield rate with the existing good production basis while lowering the production cost for better gross profit.
- ③ Continue to provide full service to existing customer in product design, massive production, admin support, distribution, and after sales service. It would help to strengthen the long-term cooperation relation.

C. More demand in product capability and production cost

Since the shape of heat pipe is getting more complex, making it more difficult for its mold and process. As a result, the production cost increases as well.

Countermeasures:

- ① Continue to develop automation equipment with new manufacturing procedure to increase the effectiveness and reduce the production time. It would help to increase the quality and reduce the cost as well.
- ② Increase the production ability in mold design to reduce the process step and production cost.

D. Barrier of Customer Certification

The reliability and stability of the thermal conductivity and heat dissipation products have a significant impact on the electronics 'service lifespan.

Downstream customers, especially large electronic industry brand customers have established strict supplier certification system based on considerations such as product quality and cost control, creating a higher requirement for the suppliers' research and development capabilities, process level, supply price, financial strength, cooperation, etc. At the same time, product certification cycle is generally longer. Due to the high cost of supplier change, once a supplier enters the system normally the replacement of supplier is unlikely unless there are significant changes in the supplier's cooperation situation. This sets a high barrier of entry for industry newcomers.

Countermeasures:

- ① Frequent communication and interaction with brands, learn about the brands' high standard and specification capability, ensuring high-quality requirement and high-quantity delivery. Ensure product quality, increase product diversity and attract brands. Internally, efforts will be made to reduce costs and increase efficiency while maintaining quality.

E. New technology, new product, and new challenge.

It needs more marketing promotion and market expansion in new fields such as cellphone module, server module, and two-phases products.

Countermeasures:

- ① Analyze the industry environment to differentiate ourselves. Start from the competitors in the market, clarify the product position in the mind of consumers and the strengths and weaknesses of the product.
- ② Support with excellent quality. Quality is a comprehensive concept, including engineering quality, culture quality, and management quality. It is essential to establish an image with quality.
- ③ Integrate, propagate, and apply the heat dissipation technology in the market while actively developing new route and distributor. Increase the product and the Company's exposure via electronic media, press, internet, and trade show while promoting the advantage of the Company's high efficiency on heat dissipation.

(2) Main products' important functions and production process

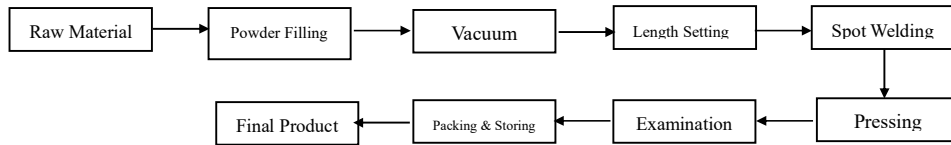
1. Main products' important functions

Main product	Function
Heat Pipe	Heat dissipation for 3C technology products, LED lamps, car light and batteries.
Vapor Chamber	Heat dissipation for high power products such as server and display card.
Ultrathin Heat Pipe	Heat dissipation for smartphone, tablets and notebooks.

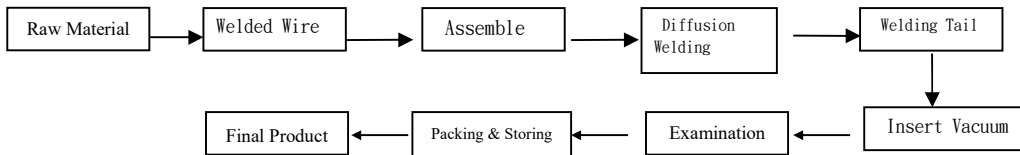
Ultrathin PWS Vapor Chamber	Heat dissipation for smartphone, tablets and notebooks.
Heat Dissipation Module	Heat dissipation module for non-notebook products such as industrial computer and projector.
Two-Phase Thermal Syphon	Special working temperature needs such as frozen medical and large LCD.
Four Seasons Vapor Chamber	Industrial computer, new energy vehicle battery packs.
High Power Cryo Pump (3D VC)	Industrial computer, IGBT chips.

2. Production process

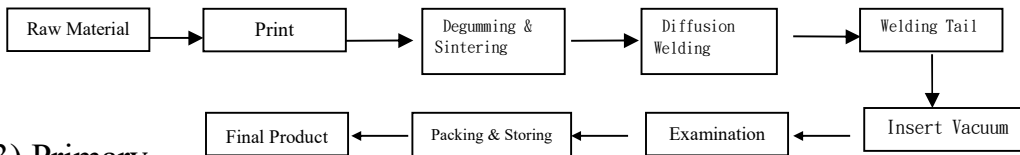
(1) Heat pipe process



(2) Vapor chamber process



(3) New version PWS Vapor chamber process



(3) Primary raw materials

Product type	Main material	Main supplier	Supply status
Heat pipe	Copper pipes , coil, copper plate	Hailiang, Naile	Good
vapor chamber	Copper Plate Etching	SinoEtch Electronics	Good

(4) Customers accounted for more than 10% of the total purchases (sales) in the past two years:

1. Data of major supplier for the last two years

Unit: NT\$ thousand

Item	2024				2025				Until the previous quarter of 2026			
	Name	Amount	Net purchase of the year (%)	Relationship with issuer	Name	Amount	Net purchase of the year (%)	Relationship with issuer	Name	Amount	Net purchase as of the previous season of the year (%)	Relationship with issuer
1	Niele	410,488	60.91	Vendor	Niele	355,847	56.62	Vendor	Niele	68,624	55.80	Vendor
2	Hailien	30,617	4.54	Vendor	JinTian	64,097	10.20	Vendor	Kunjiu	8,507	6.92	Vendor
3	JinTian	29,074	4.31	Vendor	Kunjiu	37,857	6.02	Vendor	Zhejiang NVC	6,664	5.42	Vendor
	Other	203,693	30.23	Vendor	Other	170,649	27.15	Vendor	Other	39,172	31.86	Vendor
	Total	673,872	100.00		Total	628,476	100.00		Total	122,967	100.00	

Analysis of the changes in supplier: No change in major supplier for the last two years.

2. Data of major sales customer for the last two years

Unit: NT\$ thousand

Item	2024				2025				Until the previous quarter of 2026			
	Name	Amount	Annual net purchase of the year (%)	Relationship with issuer	Name	Amount	Annual net purchase of the year (%)	Relationship with issuer	Name	Amount	Annual net purchase as of the previous season of the year (%)	Relationship with issuer
1	Auras (and its associates)	448,459	24.99	Customer	Auras (and its associates)	623,564	34.40	Customer	Auras (and its associates)	190,822	41.29	Customer
2	Delta (and its associates)	304,479	16.97	Customer	Forcecon Tech (and its associates)	167,642	9.25	Customer	NCCI (and its associates)	31,281	6.77	Customer
3	Forcecon Tech (and its associates)	151,245	8.43	Customer	Delta (and its associates)	166,681	9.19	Customer	Forcecon Tech (and its associates)	28,093	6.08	Customer
	Other	890,388	49.61	Customer	Other	854,871	47.16	Customer	Other	211,928	45.86	Customer
	Net Sales	1,794,571	100.00		Net Sales	1,812,758	100.00		Net Sales	462,124	100.00	

Analysis of the changes in sales customer: No change in major sales customer for the last two years.

3. Information on Employees

Unit: Person

Year		2024	2025	Up to Apr 16, 2026
Number of employees	Direct employees	785	563	553
	Indirect employees	1,741	1,056	1,178
	Total	2,526	1,619	1,731
Average Age		34.83	35.89	37.95
Average Service Years		8.79	3.84	4.75
Education level distribution ratio (%)	Ph. D.	-	-	-
	Master	1.23	1.42	1.27
	University	11.80	13.46	13.30
	High school	11.70	9.45	8.83
	Below high school	75.97	75.67	76.60

4. Disbursements for environmental protection

Losses (including remedial measures), total amount of penalties (including remedies) and total expenditures (including the estimated amount of compensation, fines or penalties) due to failure in taking responsive action in the recent years or ending the publication date of this report. If it is not feasible to make a reasonable estimate, it should be clearly indicated as such: None.

5. Labor relations

(1) Various aspects of employee welfare measures, continuing education, job training, retirement system and its implementation, as well as labor agreements, labor rights and employment protection measures:

1. Employee benefits :

The Company always pay attention to employee salary and benefit while cultivating talents and implementing labor law to ensure employee's right. In addition to cover with national health insurance and labor insurance, employee welfare committee is set up for handling employee benefit matters. With a well-established welfare system, it allocates welfare every month to secure employee's life. Good employee training is also provided for employees to establish trusty and reliable relationship. The main benefits of the Company is as follow:

- A. Consolation money for sickness or injury.
- B. Cash gift on five holidays (Spring holiday, Moon Festival, Dragon Boat Festival, employee's birthday, and Labor Day)
- C. Allowance for wedding and.
- D. Allowance for travel.

2. Employee advance study:

The Company provides complete employee training system. With the training management regulation, employees may receive up to date professional training to increase their knowledge in professional field.

3. Employee training:

The Company has budget and plan to hold in-service training, professional training, and annual training every year regularly.

4. Retirement system and its implement:

The company has set up a staff retirement scheme. In accordance with Article 2 in the Labor Pension Regulations, 2% of the monthly salary of employees is allocated in a special account in the Bank of Taiwan. It is also under the rule of No. 18 retirement pension treatment in IFRSs since 2001.

When adopting a defined contribution plan, the Company will allocate 6% of the monthly salary of employees to the Labor Insurance Bureau in compliance with the regulation.

5. Employee rights and interests:

The Company has regulations and systems on employee rights, obligations, and benefits and regularly review and amend them to maintain all employee rights.

6. Labor agreements, maintenance of employee rights and interests:

All rules and regulations of the Company are in accordance with the Labor Act. In order to maintain good interaction between the Company and employees, employees can communicate with the Company about any systems or job environment via Welfare Committee, Labor-management Conference.

- (2) List any loss sustained as a result of labor disputes in the most recent fiscal year, and during the current fiscal year up to the date of publication of the annual report, disclose an estimate of losses incurred to date or likely to be incurred in the future, and indicate mitigation measures being or to be taken. If the loss cannot be reasonably estimated, make a statement to that effect: no loss incurred in the recent year and up to the date of publication of this report.

6. Cyber security management:

- (1) Describe the cyber security risk management framework, cyber security policies, concrete management programs, and investments in resources for cyber security management.

1. Cyber security risk management framework

The information management department comprehensively manages the information security matters of the whole company, provides employees with information and information on information security to enhance employees' information security awareness and strengthen the improvement of the company's information security management system in the most efficient and correct way, prevent information data from being stolen and destroyed, and maintain the security of information systems and data.

2. Cyber security policy and specific management projects

According to the electronic computer circulation and information security management measures formulated by the company, to achieve the information security policy objectives, the main items are as follows:

A. Password Protection Policy: Ensure the complexity and confidentiality of password settings, and change passwords regularly.

B. Password Protection Policy: Ensure the complexity and confidentiality of password settings, and change passwords regularly.

C. Email Security Policy: Build an email gateway filtering system and teach

employees not to open emails from unknown sources.

D. Incident Response Policy: Information equipment and data are backed up, backed up and drilled regularly.

3. Resources invested for cyber security management

Strengthen the professional training of information security, enhance the security awareness of information communication, update the anti-virus and anti-hack system equipment, and replace the old and new backup and backup equipment with new ones.

- (2) List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.

In the most recent year and up to the date of publication of the annual report, there was no loss due to major information security incidents.

7. Important contracts: None

V. A Review and Analysis of the Company's Financial Position and Financial Performance, and a Listing of Risks

1. Financial Position:

Unit: NT\$ thousand

Item	Year		Difference	
	2024	2025	Amount	%
Current assets	1,865,711	2,054,934	189,223	10.14%
Fund and investment	489,112	417,797	-71,315	-14.58%
Fixed assets	2,041,991	1,843,531	-198,460	-9.72%
Other assets	294,677	299,896	5,219	1.77%
Total assets	4,691,491	4,616,158	-75,333	-1.61%
Current liabilities	1,321,151	1,434,672	113,521	8.59%
Long-term liabilities	0	0	0	0.00%
Other liabilities	13,660	72,967	59,307	434.17%
Total liabilities	1,334,811	1,507,639	172,828	12.95%
Share capital	1,824,799	1,824,799	0	0.00%
Capital surplus	831,220	831,172	-48	-0.01%
Retained earnings	688,761	514,072	-174,689	-25.36%
Total equity of shareholders	3,356,680	3,108,519	-248,161	-7.39%

Analysis of items with major change:

- (1) Analysis of items with changes over 20% and amount over NT 10 million dollars compared with previous period:
 1. Decrease in other liabilities: due to the decrease in non-current lease liabilities in 2025.
 2. Decrease in retained earnings: due to the widening of losses in 2025.
- (2) Future responding plan for items with major change: None.

2. Financial performance:

Unit: NT\$ thousand

Item	Year		Increase / Decrease amount	% change
	2024	2025		
Net operating revenue	1,794,571	1,815,340	20,769	1.16%
Operating cost	1,823,602	1,688,864	-134,738	-7.39%
Realized operating margin	(29,031)	126,476	155,507	Negative to positive
Operating expenses	276,337	247,398	-28,939	-10.47%
Operating Loss	(276,337)	-120,922	184,446	-60.40%
Non-operating revenue and expenses	108,825	-37,559	-146,384	-134.51%
Net loss before tax of operating departments	(196,543)	-158,481	38,062	-19.37%
Income tax expense	15,366	17,812	2,446	15.92%
Income after tax of operating departments	(211,909)	-176,293	35,616	-16.81%

1. Analysis on changes of increase and decrease ratio:

- (1) Realized operating margin: This is due to improved cost control.
- (2) Operating Loss: The reduction in operating loss in 2025 was mainly due to the increase in gross profit.
- (3) Non-operating revenue and expense: The non-operating loss in 2014 was mainly due to the loss recognized as an equity method investment in the investment in QUASER MACHINE TOOLS, INC.
- (4) Net loss before tax of operating departments: The decrease in pre-tax net loss of the continuing operations in 2025 was mainly due to improved gross profit.
- (5) Income tax expense: The increase in income tax expense was due to business improvements in fiscal year 2025.
- (6) Income after tax of operating departments: The decrease in after-tax net loss of the continuing operations was mainly due to improved operations.

2. Estimated sales of the following year and its analysis

The Company will actively develop new product in accordance with the market trend. It will increase the automation on manufacturing process and seek sales cooperation to improve the efficiency. According to the global economy in the future and historical sales experience, the sales of 2026 are still optimistic and stable.

3. The possible effect and responding plan on the Company's future financial sales in change in Company's main business scope:

Up to date, the Company has no plan on changing the main business scope.

3. Cash Flow:

(1) Cash flow analysis for the recent two years

Item	Year		Increase / Decrease %
	2024	2025	
Cash flow ratio	-15.51%	16.33%	Negative to positive
Cash flow adequacy ratio	76.11%	77.32%	1.59%
Cash flow reinvestment ratio	-4.01%	5.47%	Negative to positive

Analysis of changes:

1. Cash flow ratio: This is mainly due to the increase in net cash flow from operating activities this year, which has turned positive.
2. Cash flow reinvestment ratio: This is mainly due to the increase in net cash flow from operating activities this year, which has turned positive.

(2) Insufficient Capital liquidity improvement plan and Cash flow forecast analysis

Unit: NT\$ thousand

Beginning cash balance	Cash flow from operating activities	Total cash flow of the year	Estimated net cash flow balance	Cash shortage contingency plan	
				Investment plan	Financing plan
663,505	244,060	(291,382)	372,123	None	None

Analysis of changes :

- (1) Business activities: In 2026, in response to the market situation for thermal conductive products, we strengthened cost control and improved revenue and profitability.
- (2) Investment activities: The main investment activities in 2026 were additional investments in thermal conductivity product equipment and automation equipment.
- (3) Financing activities: The cash balance is adequate, and the financing needs for fiscal year 2026 will be adjusted as needed.

4. Major capital expenditures during the most recent fiscal year: **None.**

5. Investment policy for the most recent fiscal year, the main reasons for the profits or losses, improvement plans, and investment plans for the coming year:

- (1) Investment policy: The company will invest in the same business scope of the industry or increase a more diversified operation.

(2) Major reasons for investment profit or loss:

Dec. 31, 2025

Unit: NT\$ thousand / US\$ thousand

Investment company	Major business scope	Investment purpose	Recognized in investment profit or loss	Major reasons for investment profit or loss	Improvement plan	Investment plans for the coming year
Yeh Chiang Technology (Samoa) Corp.	Re-investment oversea	Holding for re-investment oversea	(151,633) USD (4,862)	Recognizing losses from factories invested in mainland China	Strengthen cost and expense control	—
Yeh Chiang Technology (BVI) Corp.	International trading	Oversea international trading	181 USD 6	Recognized in investment profit or loss	—	—
Excel Rainbow Ltd.	Oversea international trading	International trading	156 USD 5	Recognized in investment profit or loss	—	—
QUASER MACHINE TOOLS, INC.	Mechanical Equipment Manufacture	Investment based on operating strategy	(33,868)	No significant profit yet, will keep monitoring	—	—
Taiwan- N Lighting Corp. Ltd.	Lighting	Lighting business	(2,082)	Recognized in investment profit or loss	—	—
Yuh Cheng Materials Co., Ltd.	Electronics parts manufacturing and sales	Investment based on operating strategy	(2,221)	Recognized in investment profit or loss	—	—
So Bright Electronic Co., Ltd.	Lighting	Lighting business	6,643	Recognized in investment profit or loss	—	—
Taiwan New Thermal System Co., Ltd.	Heat pipe manufacturing and sales	Investment based on operating strategy	440	Recognized in investment profit or loss	—	—
Vietnam Yeh-Chiang Technology Co., Ltd.	Heat pipe manufacturing and sales	Investment based on operating strategy	(38,773) USD (1,243)	Recognized in investment profit or loss	—	—
Yeh Chiang Technology (Cayman) Corp.	Oversea holding	Holding for re-investment oversea	(110,070) USD (3,529)	Recognized in investment profit or loss	—	—
Yeh Chiang Technology Ye Xian(Cayman) Corp.	Oversea holding	Holding for re-investment oversea	(43,042) USD (1,380)	Recognized in investment profit or loss	—	—
Zhongshan Weiqiang Technology Co., Ltd.	Heat pipe and solder ball manufacturing and sales	Investment based on operating strategy	(88,205) USD (2,828)	Recognized in investment profit or loss	Strengthen cost and expense control	—
Zhuhai Weiqiang Technology Co., Ltd.	Heat pipe and solder paste manufacturing and sales	Investment based on operating strategy	(717) USD (23)	Recognized in investment profit or loss	—	—
Ye County Weiqiang Technology Co., Ltd.	Heat pipe manufacturing and sales	Investment based on operating strategy	(42,917) USD (1,376)	Recognized in investment profit or loss	Strengthen cost and expense control	—
Yeh-Chiang Technology Corp. (Pingdingshan)	Heat pipe manufacturing and sales	Investment based on operating strategy	(22,925) USD(735)	Recognized in investment profit or loss	—	—

(3) Improvement plan: The Company will dispose re-investments of non-related to our business or loss when it is appropriated.

(4) Investment plans for the coming year : None.

6. Risk Management for the Most Recent Fiscal Year and During the Current Fiscal Year up to the Date of Publication of the Annual Report

(1) The effect upon the company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future :

1. Interest rate : The capital allocation of the Company and its subsidiaries is based on being conservative and steady, and the use of capital is based on liquidity, safety and profitability. Using low-interest rate project loans to obtain borrowings needed for operations, effectively reducing operating costs. Continuing to pay attention to the trend of interest rates and reduce the impact of interest rate changes.

2. Exchange rate : The Company pays close attention on changes in foreign exchange rate while conducting long-term foreign exchange transactions with banks to maintain a certain range of hedge ratios to reduce exchange rate risk. However, due to the exchange risk for foreign transactions, the Company has practices as follow:

(1) Keep an eye on the international financial status to determine exchange rate trend. This would allow the sales to keep a buffer in product quotation to ensure the profit level.

(2) Keep up to date information on exchange rate through professional service from the bank we have been cooperated with. Financial personnel will make proper adjustment in hedging or foreign currency to avoid exchange risk.

3. Inflation : The Company pays attention to the market price of the raw material to avoid large fluctuations in the purchase price that may cause the decrease in operating gross profit.

(2) The company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future.

In order to manage financial risk, the Company has set up “acquire or dispose asset procedure” (includes the specification of trading in derivative commodities), “operating procedure on capital loan to others”, and “operation procedure on endorsement guarantee” according to the Financial Supervisory Commission when engaging in relevant business.

Trading policy in derivative commodities: the purpose is to reduce the operating risk and increase profit.

(3) Research and development work to be carried out in the future, and further expenditures expected for research and development work :

The Company's main R & D projects and expenses are as follows:

- (1) Developing high and low toothed tubes improves the production yield and efficiency of heat pipes. These products are mainly used in heat pipes that have high requirements for anti-gravity.
 - (2) We will develop a standard temperature distribution plate support copper column, and change from purchasing it externally to manufacturing it in-house to reduce costs.
 - (3) We are developing planar copper wire mesh, primarily for general VC (copper alloy), and will switch from purchasing it externally to manufacturing it in-house to reduce costs.
 - (4) We continue to develop high-porosity copper powder to increase capillary water absorption, improve the utilization rate of fine powder, and enhance the performance of sintered heat pipes.
 - (5) We continue to develop water-cooled hollow tubes, which are mainly used in high-end gaming PCs, data center servers, and other markets that meet demand.
 - (6) We continue to develop 3D vapor chambers, and our products are mainly used in servers, cloud computing, and autonomous driving.
 - (7) We continue to develop large-area vapor chambers (to replace heat pipes), and our products are mainly used in PCs.
 - (8) To meet the heat pipe/vapor chamber requirements of new application fields, including the automotive, home appliance, drone, and VR device markets.
 - (9) The Group expects to invest NT\$20.56 million in R&D and capacity expansion in 2026.
- (4) Effect on the company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response:
- The Company has followed the domestic and international regulations on its daily operation. The company pays attention to amendments in domestic and international policies and regulations in order to fully understand changes in the legal environment. It adopts appropriate strategies to reduce the impact of domestic and foreign policies and legal changes on the company's financial performance. The company has not been affected by major policies and regulation changes locally and internationally. These policies have no significant impact on the company's financial and business activities up to the date of publication of the annual report.
- (5) Effect on the company's financial operations of developments in science and technology (including cyber security risks) as well as industrial change, and measures to be taken in response: None.
 - (6) Effect on the company's crisis management of changes in the company's corporate image, and measures to be taken in response : None.
 - (7) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken : None.
 - (8) Expected benefits and possible risks associated with any plant expansion, and mitigation measures being or to be taken : None.
 - (9) Risks associated with any consolidation of sales or purchasing operations,

and mitigation measures being or to be taken :

The top 3 customers of the Company take on 52.84% of the total sales, which has centralized sales. This is a result of the PC heat dissipation module orders are centralized in top 5 module manufacturers in the upstream. The Company will continue to develop more module customer this year to gradually eliminate the doubts in centralized sales.

The Company is also actively developing new suppliers to establish long-term supply relation with multiple vendors to avoid centralized supply.

- (10) Effect upon and risk to the company in the event a major quantity of shares belonging to a director, supervisor, or shareholder holding greater than a 10 percent stake in the company has been transferred or has otherwise changed hands, and mitigation measures being or to be taken.

Up to the date of publication of the annual report, the directors of the company or the majority shareholders who hold more than 10% of the company had made no significant transfer or replacement of shares.

- (11) Effect upon and risk to company associated with any change in governance personnel or top management, and mitigation measures being or to be taken : None.

- (12) Litigious and non-litigious matters :

The company purchased floodlights from UNIMAX INVESTMENT SERVICES LIMITED in 2010. Due to defects in the delivered products, the merging company, after failing to obtain rectified issues from the supplier, terminated the contract and filed a lawsuit in the Taipei District Court on December 12, 2012, also naming Taiwan Light Industry Corporation as a secondary defendant, seeking damages totaling NT\$41,055,000. In addition, an application for false seizure has been made in the aforementioned lawsuit, and the Taipei District Court of Taiwan has ruled that the company must deposit a security deposit, court fees, and enforcement costs of NT\$7,344,000. On January 10, 2020, the Supreme Court of Taiwan overturned the original judgment in its year 2019, Taiwan No. 1716, and remanded the case to the original Taiwan High Court for retrial. The High Court's retrial, in its first instance judgment on February 8, 2023, Taiwan High Court No. 109 Chongshang Gengyi Zi 13, ruled that Taiwan Light Industry Corporation should pay the company US\$506,000, plus interest calculated at an annual rate of 5% from December 21, 2012, until the date of payment. All other appeals and supplementary suits were dismissed. After both the company and Taiwan Light Industry Corporation appealed, the Supreme Court remanded the original judgment to the Taiwan High Court on November 14, 2024. A settlement was reached on May 29, 2025, with the company receiving NT\$19,500,000 in compensation, which was fully recovered on July 8, 2025. Each party shall bear its own litigation costs. Upon receipt of compensation, the company waives all other claims in this case and agrees not to bring any further claims, demands or suits against UNIMAX INVESTMENT SERVICES LIMITED in respect of the purchase order dated February 14, 2011 and any disputes arising therefrom.

(13) Other important risks: None.

7. Other important matters: None.

VI. Special Disclosure

1. Information related to the company's affiliates :

(1) Consolidated Business Report of affiliate companies

The companies that should be included in the preparation of consolidated financial statements of related parties in accordance with the "Standards for the Preparation of Consolidated Financial Statements and Related Party Reports of Related Enterprises" for the fiscal year 2025 (from January 1 to December 31, 2025) are the same as the companies that should be included in the consolidated financial statements of parent and subsidiary companies in accordance with Financial Accounting Standards Bulletin No. 7. Furthermore, the relevant information that should be disclosed in the consolidated financial statements of related parties has already been disclosed in the aforementioned consolidated financial statements of parent and subsidiary companies. Therefore, no separate consolidated financial statements of related parties will be prepared. For related information, please refer to the Public Information Observation Station > Yeqiang Technology 6124 > E-books > Related Companies Three Books Section, the website is https://mopsov.twse.com.tw/mops/web/t57sb01_q10

(2) Relational Business Consolidated Financial Statements:

Statement

In connection with the Consolidated Financial Statements of Affiliated Enterprises of Yeh-Chiang Technology Corp. (the “Consolidated FS of the Affiliates”), we represent to you that, the entities required to be included in the Consolidated FS of the Affiliates as of and for the year ended December 31, 2025 in accordance with the “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises” are the same as those required to be included in the Consolidated Financial Statements of Yeh-Chiang Technology Corp. and its subsidiaries (the “Consolidated FS of the Group”) in accordance with International Financial Reporting Standard 10, as well as that, the information required to be disclosed in the Consolidated FS of Affiliates is disclosed in the Consolidated FS of the Group. Consequently, Yeh-Chiang Technology Corp. does not prepare a separate set of Consolidated FS of Affiliates.

Company Name : Yeh-Chiang Technology Corp.

Chairman: Tai-Kuang Wang

Mar 12, 2026

(3) Relational Report : None.

2. Transaction about the Company’s private placement of securities during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report : None.

3. Other matters that require additional description : None.

VII. If any of the situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, such situations shall be listed one by one : None.

Yeh-Chiang Technology Corp.

CEO : Tai-Kuang Wang